

P R A C T I C A L  
B O O K - K E E P I N G,  
O R T H E  
M E R C H A N T & T R A D E S M A N S  
Assistant,

BEING A COMPLEAT TREATISE ON  
merchants Accompts  
Methodized in the Nature of real Business,

W H E R E I N  
Almost all the VARIETIES which can happen in that useful ART  
are introduced and explained in a concise and easy Manner.

T H E  
Whole being divided into two Sets of Books, principally intended  
to supply the Defects of those already published, and for the  
Instruction of Youth at School, and in the Compting-House.

W I T H  
A S U P P L E M E N T,

S H E W I N G  
The Nature of negotiating BILLS of EXCHANGE, PROMISSORY  
NOTES, &c. and a COLLECTION of the different BILLS and  
FORMS of BUSINESS in Use among MERCHANTS.

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By J O H N C O O K E, *K*  
Master of the Academy in Wells-Street, St. James's Square.

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LONDON: PRINTED for S. HOOPER, No. 212, HIGH-HOLEBORN.

M DCC LXXXVIII. sewed, 2s. 6d.





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TO  
JOHN PYBUS, SEN. ESQ.

THIS  
TREATISE  
ON  
BOOK-KEEPING,

IS  
MOST RESPECTFULLY

DEDICATED

BY HIS

MOST OBEDIENT

AND OBLIGED

HUMBLE SERVANT,

JOHN COOKE.

48

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DIRECTIONS TO THE BINDER.

Note.—*There are two Half Sheets of Signature C,  
and two Ditto of Signature Q.*

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# C O N T E N T S.

## I N T R O D U C T I O N.

<b>BOOK-KEEPING</b> defined	-	-	Page iii
Waste-Book, Journal, and Ledger, described	-	-	iv
Catalogue of the subsidiary books, with their uses	-	-	vii
Of journalizing or transferring accmpts from the Waste-Book to the Journal	-	-	ix
Of posting or transferring accts. from the Journal to the Ledger	-	-	xi
How accmpts are marked in the different books, in order to be certain which have been transferred into others	-	-	xiv
The method of transposing accmpts from one folio in the Ledger to another	-	-	ibid.
How to make a trial balance	-	-	xv
The method of examining the books, and correcting errors	-	-	xvi
How the real balance is drawn out, and a new set of books opened from it	-	-	xviii
The different methods of keeping company accmpts examined	-	-	xxi

## A C C O M P T - B O O K S.

Waste-Book, A.  
 Journal, A.  
 Ledger, A.  
 Waste-Book, B.  
 Journal, B.  
 Ledger, B.

## S U P P L E M E N T.

Negotiating of notes not the least considerable branch of merchandize	-	-	1
Bill of exchange defined	-	-	ib.
A bill of exchange should be tendered for acceptance immediately upon its coming to hand	-	-	ib.
The method of accepting bills described	-	-	ib.
The method of indorsing a bill or note described	-	-	2
The indorser accountable for the payment of a bill, in case of its being protested	-	-	ib.
	a		The

ii. C O N T E N T S.

<i>The method of protesting described</i>	-	-	Page 2
<i>On what account bills of exchange and promissory notes are to be protested</i>	-	-	ib.
<i>Of the indulgence to inland and foreign bills of exchange</i>	-	-	3
<i>No bill is protestable unless the value be mentioned therein to be received</i>	-	-	ib.
<i>Bills of exchange protested for non-acceptance and refusal of payment; how to act with respect to them</i>	-	-	ib.
<i>Bills detained by accident 'till after they are due, protestable upon refusal of payment</i>	-	-	4
<i>Bills detained through neglect, leaves the possessor no security in case of failure</i>	-	-	ib.
<i>Bills due on a Sunday when to be demanded</i>	-	-	ib.
<i>Bills left for acceptance, and lost, upon what terms payable</i>	-	-	ib.
<i>What acceptances are legal</i>	-	-	ib.
<i>Bills of exchange, &amp;c. indorsable, although not made payable to order</i>	-	-	5
<i>The method of accepting and paying bills for the honour of the drawer</i>	-	-	ib.
<i>Plantation law, with respect to drawing bills of exchange upon a person in whose hand the drawer has no effects</i>	-	-	ib.
<i>Bills of exchange always payable in bank money, unless drawn payable in current</i>	-	-	ib.
<i>The difference between bank and current money explained</i>	-	-	ib.
<i>Of days of grace</i>	-	-	6
<i>Of usance</i>	-	-	ib.
<i>Bills of parcels</i>	-	-	7
<i>Promissory notes</i>	-	-	8
<i>Bills of exchange</i>	-	-	9
<i>Letter of credit</i>	-	-	12
<i>A bill of lading</i>	-	-	13
<i>Form of an invoice</i>	-	-	14
<i>Account of sales</i>	-	-	15
<i>Account current</i>	-	-	16
<i>A policy of insurance</i>	-	-	17
<i>An arbitration bond</i>	-	-	19
<i>Umpirage of award</i>	-	-	20
<i>General release</i>	-	-	21
<i>Letter of attorney</i>	-	-	22
<i>The form of a bond</i>	-	-	23
<i>Form of a protest</i>	-	-	24

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T H E

I N T R O D U C T I O N .

**T**HE Italian method of Book-keeping is the art of disposing a man's accompts in such a manner as will enable him to discern, by his Books, the true state of his affairs; not only in respect of what is due to and from himself, but also the quantity of every particular kind of Goods he has in his Warehouse, either on his own account, or for others; together with the particulars of the Purchase or Disposal, Gain or Loss, attending each separate species.

THE three principal Books for conducting this useful invention are, a Waste-book, Journal, and Ledger, each of which I shall treat of separately, in the most concise manner, and afterwards give a short account of such subsidiary Books, as men



in extensive trade make use of, both for perspicuity, and to avoid filling the principal ones with every little article which might too frequently occur.

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*Of the* WASTE - BOOK.

THE Waste-book may be considered as the Common place, or Register of trade, as it contains every particular transaction clearly and distinctly wrote down, in the due order of time they succeed each other; and is the foundation (if I may be allowed the expression) on which both the Journal and Ledger are erected.

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*Of the* JOURNAL.

THE Journal is a kind of preparatory for the Ledger; for it is in this book, that all the transactions, recorded in the Waste-book, are digested, and their proper Debitors and Creditors ascertained. It is also of excellent use, both to prevent errors in the Ledger, and correct them when made; for, without it, the balancing a Set of Books (in case of any mistake) would be extremely difficult and tedious.

*Of*

## INTRODUCTION.

v

### *Of the* L E D G E R.

THE Ledger is the principal book in Merchants' accompts, as in it whatever has been registered and digested in the Waste-book and Journal, are collected together, and disposed in such order, that the particulars of every separate Accompt appear on inspection, by reason of all the articles belonging to each accompt being placed together in the same folio, under the title Debtor and Creditor, in such a manner, that those transactions which oppose each other are upon opposite sides; as for example—In the Cash accompt, all money received is set on the Debtor-side; and whatever is paid or lent, on the Creditor: again, in Accompts of Goods, the quantity purchased, together with the prime cost and charges, go to the Debtor-side, and the quantity disposed of, with the money, &c. received, to the Creditor; by comparing of which, not only the Gain or Loss will appear, but likewise what Cash or Goods remain in your possession.

THUS have I briefly described the three principal books in Merchants' accompts, by which every  
a 3 thing

thing that can possibly occur in business may be conducted ; but as there are others made use of by men in extensive trade, subservient to these, the knowledge of which may be acquired by a short practice in the Compting-house, I shall only give a catalogue of them, with their particular uses, and then proceed to shew

SECONDLY, how Accompts are transferred from one book to another, which is termed,

If from the Waste-book to the Journal - Journalizing.  
If from the Journal to the Ledger - - Posting.

THIRDLY, the method of transposing Accompts from one folio, in the Ledger, to another.

FOURTHLY, how to prove the truth of your Posting, by making a Trial balance.

FIFTHLY, the method of examining the Books, and correcting errors.

SIXTHLY, how the real Balance is drawn out, and a new set of Books opened from it.

AND

AND lastly, examine the methods made use of in keeping Company accompts.

THE Subsidiary books then in use among Merchants, are as follow, viz.

1<sup>st</sup>, The Cash-book, in which an accompt is kept of all money received and paid, is folio'd as the Ledger, into which every thing it contains is posted at stated times, according to the pleasure of the Merchant.

2<sup>dly</sup>, THE book of Charges of merchandize, contains an account of such monies as are paid for postage of Letters, Custom, Freight, &c. also Warehouse-rent, Clerks wages, and the like, whereby the Cash-book, into which it is posted every month, is considerably abbreviated.

3<sup>dly</sup>, THE book of House-expences likewise serves to lighten the Cash-book, into which it is also posted monthly, and contains an account of all disbursements for the use of the  
Family;



Family ; such as House-rent, Servants' wages, Provisions, &c.

4thly, THE Bill-book serves to inform the Merchant of the time when all Bills, either to, or by himself, become payable.

5thly, THE Invoice-book contains duplicates, or copies of the Invoices of Goods sent to a Correspondent abroad.

6thly, THE Book of sales contains the particulars collected from the Waste-book, of the sale of such Goods as have been consigned from a Correspondent, to sell for his account.

7thly, THE Copy-book of Letters contains duplicates of all such Letters, relating to business, as are sent by the Merchant to his Correspondents.

SECONDLY,



SECONDLY, how Accompts are transferred from one book to another, which is termed,

If from the Waste-book to the Journal, - Journalizing.

If from the Journal to the Ledger, - - Posting.

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### *of* JOURNALIZING.

To give rules for all the varieties in Book-keeping would be enumerating them to such a length as would serve rather to discourage than assist the learner. I shall, therefore, only set down the most general ones; which, if well observed, will help him forward in many of the simple cases at the beginning; and, for his further instruction, shall, throughout the whole course, make such observations upon the different transactions as they occur, as I doubt not will conduct him through the whole with ease and satisfaction.

OBSERVE then, that whatever you receive, or the person receiving, is debtor; and whatever you part with, or the person parting with any thing, is Creditor, or in other words, the thing received,

**x INTRODUCTION.**

received, or the person receiving it, is Debtor to the thing parted with, or the person parting with it.

SEE the application of the above Rule in the following questions, viz.

**BOUGHT** a pipe of red port of Samuel

Carlton for ready money - - - 45 10 0

HERE it is plain, that the thing received is red port, and parted with, is cash ; therefore, according to the foregoing rule, it must stand in your Journal thus :

Red port, Dr. to Cash, 45l. 10s.

Bought one pipe, for which I paid - - 45 10 0

OBSERVE, that the Debtor and Creditor, with the sum immediately following, take up one line of your Journal, and whatever follows in the subsequent lines is only an explanation of the first. (See the case above cited.)

**SOLD** John Hoper one pipe red port

upon trust for - - - 45 10 0

ACCORDING

## I N T R O D U C T I O N.

xi

ACCORDING to the aforesaid rule, the person receiving, who is John Hoper, must be made Debtor, and the thing parted with, which is red port, Creditor; therefore it will stand in your Journal thus:

John Hoper, Dr. to red port, 45l. 10s.  
Sold him one pipe upon trust       -       45 10 0

BOUGHT a pipe of red port of Samuel  
Carlton upon trust       -       -       -       45 10 0

By the aforesaid rule, the person parting with a thing must be Creditor, who is Samuel Carlton, and the thing received, which is red port, Dr.; therefore it must be thus journalized:

Red port Dr. to Samuel Carlton, 45l. 10s.  
Bought of him, one pipe upon trust       45 10 0

## *of* P O S T I N G.

THE first thing to be done in posting, or transferring Accompts from the Journal to the Ledger,

is

is to title the Ledger; that is, to write in a large fair hand, at the top of the folio, and at such distances below, as your judgment shall direct, the several names contained in the first lines of your Journal entries, except where the word Sundries is mentioned; when, instead of which, those names at the beginning of the subsequent lines are to be wrote, taking care not to make two Titles alike, which may be avoided, by keeping an Alphabet of the different Accompts, with the folios on which they are entered in the Ledger, and having frequent recourse thereto. (See the Alphabet at the beginning of the Ledger.)

SECONDLY, as all Entries in the Ledger are double, you must be careful never to make a Debtor without a Creditor; that is, if Red port is Debtor to Cash, Cash must be Creditor by Red port; and if Red port, or any other accompt, should be Debtor to Sundries, which signifies two or more particulars, those several accompts must each separately be made Creditors by Red port, &c. for the sum which Red port was Debtor to it; as for example: Let it be proposed to post the following Journal entry:

Red



# INTRODUCTION.

xiii

Red Port, Dr. to Sundries, 45l. 10s.

To cash paid in part, for one pipe	23	0	
To Samuel Carlton, the rest due	22	10	
	----- 45 10 0		

THE first thing to be done then, is to make the proper titles both of the Debtor and Creditor; after which, make Red Port Debtor to Cash for the money paid in part; then turn to your account of Cash, and make it Creditor by Red Port for the like sum: again make Red Port Debtor to Samuel Carlton for the rest due, and Samuel Carlton, Creditor by Red Port, for the like sum. (See the work.)

RED PORT Dr.	l.	s.	d.	PER CONTRA Cr.	l.	s.	d.
To Cash paid in part for one pipe	23	0	0				
To Sam. Carlton, rest due - -	22	10	0				
CASH Dr.				PER CONTRA Cr.			
				By Red Port paid in part for 1 pipe	23	0	0
S. CARLTON Dr.				PER CONTRA Cr.			
				By Red Port, due in part for 1 pipe	22	10	0
			b				NOTE



NOTE. In order to be certain what questions have been transferred into other books, it is common to mark Accompts in the Waste-book with a dash in the Margin, to denote their being Journalized, and those in the Journal with the folios of the Debtor and Creditor, where the Accompts mentioned are to be found in the Ledger, making the folio of the Debtor above the line, and that of the Creditor below it, in this manner  $\frac{1}{3}$  to denote their being Posted.—In the Ledger, the figure in the folio column, if on the Debtor side, refers to the Creditor; if on the Creditor side, to the Debtor. For the better understanding of each particular, see the Waste-book, Journal, and Ledger.

THIRDLY, The method of transposing Accompts from one folio in the Ledger to another.

IF at any time, the space allotted for an Account should be so filled with articles as to make it necessary to remove it to another folio in the Ledger, it may be done by one or other of the following methods, viz.

1<sup>st</sup>. If it be an Accompt where the difference between the Debtor and Creditor, with respect to money, is only considered, as is the case in all Accompts of Persons, Cash, Profit and Loss, &c. add up both sides, and make the new Accompt Debtor to the old, for the balance or difference, if the Debtor side be heaviest; but, if the Creditor side be heaviest, make the old Accompt Debtor to the new.

2<sup>dly</sup>. If it be an Accompt of Goods, &c. add up the sides, and make the new Accompt Debtor to the old, for the whole quantity and price of the Goods bought; and the old Accompt Debtor to the new, for the total quantity and price of those sold; by which means the old Accompt will be balanced, and on the new one will appear both the quantity of goods bought, with the sum paid for them, and those which have been sold, with the money received, as was before on the old Accompt.

FOURTHLY, How to prove the truth of your posting, by making a Trial balance.

THE way to make a Trial balance is, to add up all the money on the Debtor sides, throughout the whole Ledger, into one sum, and all on the Creditor sides into another; if both totals come alike, you may conclude your posting is right; for, as I have already observed, every entry in the Ledger is double, that is, no account is ever charged Debtor, but some other is, or ought to be, credited with the like sum, by which, it is plain, there are just as many Creditors as there are Debtors; and consequently (if the accounts have been properly posted) both sides must exactly agree. (See a Trial balance at the end of each Ledger.)

FIFTHLY, The method of examining the books, and correcting errors.

IF upon making the Balance above mentioned, there should be a disagreement in the totals, you may then reasonably conclude (provided no mistake is made in the adding) that you have omitted either the Debtor or Creditor, or charged them with different sums, or else entered some  
parcel

parcel in both accompts, either on Debtor or Creditor side, any of which errors will be discovered by pricking over your Ledger; that is, beginning at the first accmpt, which is Stock Debtor to Cash, and against the sum make a dot thus (.), then turn to the Creditor folio, and mark that in like manner, proceeding thus with every entry throughout the book; and having by this means discovered the mistake, rectify it by one of the following methods, viz.

IF the Debtor or Creditor is omitted, it is corrected by charging which ever of them it is in its proper accmpt.

IF the Debtor or Creditor be charged with different sums, it is rectified (if either of them be charged too much) by making the opposite side Debtor to, or Creditor by error for the excess; if too little, by charging it again Debtor to, or Creditor by its counterpart for the deficiency.

WHEN a parcel is entered in both accompts on the same side, it is adjusted, by making the op-



posite side Debtor to, or Creditor by error, for the sum of the article wrong placed ; then, enter the article in its proper place, by which means the mistake will be balanced, and the Accompt left properly stated. After this manner are all errors in Book-keeping corrected, and not by cancelling or erasing, which Merchants never admit of.

SIXTHLY, How the real Balance is drawn out, and a new set of books opened from it.

BALANCING the Ledger, is adding up the Debtor and Creditor sides of the several accompts separately ; the difference of which being posted on the defective, or lightest side, will make both even ; and, consequently, the accompt become balanced. In doing which, the following rules must be observed :

IN the first place, erect in the Ledger an accompt of Balance, to which the difference between the Debtors and Creditors in the accompt of Cash, and also in accompts of Men, together with the quantity and prime costs of all goods remaining in your hands, must be carried ; as  
for



for example: Let it be supposed, that the Debtor side of Cash contains 15,000l. and the Creditor 10,000l. the difference then being 5000l. (which is the money you have by you) must be entered on the Creditor side, in order to balance the accompt, by making Cash creditor by Balance 5000l. and, consequently, Balance will stand Debtor to Cash 5000l. So in the Accompts of men, if the Debtor be the heaviest, the difference is the money due to you; which, in order to make the accompt even, must be brought on the Creditor side; therefore Balance will again be charged Debtor for the like sum, and *vice versa*. I have already mentioned, that whatever goods remain unfold are carried to Balance; but as Accompts of goods admit of three varieties, I shall treat of each separately.

THE first then is, when none are sold.

IN this case, the Accompt is made even, by being credited by Balance, for the whole quantity at prime cost.

THE second is, when all are sold.

IN

IN which case the Accompt is balanced by Profit and Loss only, by being charged Debtor to, or Creditor, by that accompt, for the gain or loss arising from the sale of the goods.

THE third is, when only part of the Goods are sold,

AND here, both the accompts of Balance and Profit and Loss are concerned; for, in the first place, the Goods must be credited by Balance, for those remaining at prime cost; and afterwards made Debtor to, or Creditor by Profit and Loss, for the Gain or Loss on those that are sold.

THE other accompts, such as Charges of Merchandize, House-expences, &c. as they are disbursements from which no return can arise, are all balanced by Profit and Loss, which, together with Stock and Balance, stand open 'till the last; and, in order to balance them, begin with Profit and Loss, and make it Debtor to, or Creditor by Stock, for the difference of  
the

the sides, which is your whole Gain or Loss by trade; then add up the accompt of Stock, and close it by carrying the difference, which is your neat estate, to Balance; by which means the said accompt of Balance will become evened; the Debtor side of which will present you with a distinct accompt of all the Money, Goods, and Debts you are possessed of; and the Creditor side with an accompt of whatever is due from you to others; and, consequently, contains, or rather is, an inventory of your effects, with which a new set of books are opened; for the better understanding of which, compare the Balance of the first set, with the Inventory of the second.

I SHALL now in the seventh and last place examine the methods made use of in keeping Company accompts:

THERE is no part of Book-keeping that admits of greater variety, or is so extensively useful, as that which is called Company accompts; there being few Merchants, who have any considerable dealings, but what are concerned in Partnership; notwithstanding which, it has been  
treated

treated of by the majority of writers, upon this subject, in the most superficial manner, and they are still divided in the method of Journalizing those cases relating to Goods in company being sold upon trust; some chusing to make the buyer Debtor to the Goods in company; and then the Partner's accompt company Debtor to his accompt current, for his half share of the money due; by which method, it is evident, your Partner's accompt current (which is what should particularly shew the money due, either from, or to the person) becomes credited for a sum you, at present, do not owe him, by reason of your not having received it; and, if never paid, are not accountable for. There is also another obvious objection, which naturally arises to this method; and that is, when Goods are paid for at different times, in order to know what money is due to your Partner, recourse must be had to the Purchaser's accompt; and if sold, for part money, part time, both the Goods in company, and Purchaser's accompt, must be referred to, as it is impossible, amidst a multiplicity of business, to charge the memory with things of this nature, neither would it be proper so to do.

By



By the other method made use of (which is that I shall pursue,) all the above objections are removed; for as here no notice is taken of money due to your Partner, 'till such time as it is received, the Accompt company will remain open; and as payments are made, be charged Debtor to the current for your partner's share of the sum, by which means he will be credited for his part, of whatever money has been received; and consequently his Accompt current will plainly shew what he has a right to demand of you. If any object, that, when the Goods are sold, the Accompt company, as it shews your partner's share in them, ought to be closed, I answer, The Goods in company is the proper accompt to have recourse to for their disposal, that the Accompt company then answers the purpose of an Accompt at time, and may be balanced in the same manner, as it shews what money is due at Time to your Partner. (See Dealwell's Accompt company in Ledger B.)

HAVING



HAVING thus laid down the necessary rules, I shall proceed to illustrate them by a collection of applicable examples; in the course of which, I shall endeavour to introduce, if not every variety which may happen in real business, as many as will be sufficient to make any thing that can occur easy.

WASTE.

THE

WASTE-BOOK.

A.

B

## W A S T E - B O O K.

LONDON, JANUARY 1<sup>st</sup>, 1788.INVENTORY of the Money <sup>l.</sup>

*Goods, and Debts, belonging to  
me Solomon Traffic, taken this  
Day, viz.*

		s.	d.
IN ready money - - - -	5000	0	0
7 Pipes red port, at 45l. 10s. per pipe -	318	10	0
10 Hhds. tobacco, at 56l. per Hhd. - -	560	0	0
6 Pieces Colchester baize, at 5l. 12. per piece - - - - -	33	12	0
8 Pieces broad cloath, at 18l. per piece -	144	0	0
20 Pieces Holland, at 8l. 5s. per piece -	165	0	0
John Darlow owes me upon note on de- mand - - - - -	200	0	0
Peter Martin owes me upon bond, at 5l. per cent. - - - - -	500	0	0
Charles Snow owes me - - - -	700	0	0

January 1, 1788.

*I* I owe as follows :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
To John Turner, per note, due 9th instant	100	0	0
To Richard Hale, on demand - -	50	0	0
To John Hatfield - - - -	400	0	0
To Thomas Griffiths - - - -	120	0	0

*I* [Whatever money, goods, and debts a merchant is possessed of, compose his stock ; which, in order to dispose properly for trade, each separate article must, at the beginning, be charged debtor to stock ; as on the other hand, stock must be made debtor to the several persons to whom you are indebted. See the Journal.]

*I* Bought of Peter Moren, 3 pipes Lisbon wine, at 45*l.* per pipe, for which I paid 135 0 0

[Here the thing received being Lisbon wine, and parted with cash, 'tis plain by the general rule, page xith, that Lisbon wine must be debtor, and cash creditor.)

*I* Sold James Powel 3 pipes red port, at 47*l.* 5*s.* per pipe, for ready money - 141 15 0

[This case being the reverse of the former, requires no explanation.]



*London, January 6th, 1788.*

*I* Sold Jacob Long 1 piece of broad cloth  
upon trust, for - - -

19 10 0

[In this case Jacob Long bought the goods upon trust, 'tis plain he must be made debtor; and broad cloath being the thing parted with, must be credited.]

7

Lent John Eaden, upon his note, for three  
months - - -

50 0 0

*I* Borrowed of Samuel Mason, upon my note,  
at 4l. per cent. per annum - -

500 0 0

[In this case, notwithstanding Samuel Mason is entitled to interest, he is only credited for the principal, no notice being taken of the interest till such time as it is paid, when profit and loss must be charged debtor for it.]

9

*I* Paid John Turner in full - -

100 0 0

[As John Turner stands creditor in your ledger 100l. so now having paid him, he must be made debtor for the like sum, in order to discharge the account; and cash, being the thing parted with, must be credited.]

# WASTE - B O O K.

5

London, January 9th, 1788.

		s.	d.
I Received of Charles Snow, in part -	500	0	0
10			
Exchanged with James Palmer, three pipes red port, value 168l.			
For three hhds. of tobacco, at 56l. per hhd.	168	0	0
13			
I Paid John Hatfield, in part - -	100	0	0
14			
Sold to Roger Romney, three pipes Lisbon wine, at 47l. 10s. per pipe - -			-
I Received in part - - 100 0 0			
Remains due on demand - 42 10 0			
	142	10	0

[By the general rule, page xith, the thing parted with must be creditor, which is Lisbon wine; and as you have received 100l. in part, cash must be charged debtor for it, as must also Roger Romney for the remainder due; it will therefore stand in your Journal thus: Sundries debtor to Lisbon wine, viz. cash for the money received, and Roger Romney for the remainder due.]

*London, January 18th, 1788.*

*I*

Bought of Robert Coleman, 4 hhds brandy, at 25l. 10s. per hhd.	-	-	
Paid in part down	-	82	0 0
The rest in ten days	-	20	0 0
			<hr/>

102 0 0

[This being just the reverse of the former, must be journalized, by making brandy debtor to sundries, viz. to cash for money paid, and to Robert Coleman for the rest due.]

24

*I*

Jacob Long has given me a bill on demand on Richard Groves, in full of what he owes me

19 10 0

[Jacob Long has here converted his debt to Richard Groves, who may now be esteemed to owe you the money; but in order to avoid filling the ledger with names of people whom you may possibly have no further dealings with than the receiving or paying a bill, there must be opened two general accompts, one under the title of bills receivable, which is charged with all the bills you have to receive, and the other under the title of bills payable, which is charged with those you are to pay, as in this case, where bills receivable is debtor to Jacob Long.]

# W A S T E - B O O K.

7

*London, January 27th, 1788.*

I Received of Peter Martin, the 500l. due upon bond, together with six month's interest, at 5 per cent. per annum -

512 10 0

[In this case Peter Martin, in order to balance his accompt, must be credited for the principal, and profit and loss for the interest.]

28

I Received of Richard Groves Jacob Long's bill - - - -

19 10 0

[As the accompt of bills receivable stands charged with this debt, (see the case January 24th,) it must now be discharged by giving that accompt credit; and cash, being the thing received, must be made debtor.]

31

Given Robert Coleman my draft on John Darlow on demand, in full of what I owe him - - - -

20 0 0

[In this case 'tis the same thing with respect to Coleman, as if you had paid him yourself, and to Darlow, as if he had paid you; consequently Robert Coleman must be charged debtor, and John Darlow credited.]



London, February 3d, 1788.

I Received of Peter Reeves, to lay out according to his order - - - -

l.	s.	d.
100	0	0

5

I Given Richard Hale, in full of what I owe him, a bank note, value - - -

50	0	0
----	---	---

[Bank notes being equally current with ready money, may come under the denomination of cash, which will also save an accompt in the ledger.]

7

I John Darlow refusing payment of my bill on him to Robert Coleman, he returned it me, which I immediately paid.

I The bill amounting to - 20 0 0  
Charges of protesting - 0 8 6

20	8	6
----	---	---

[As John Darlow was credited upon drawing the bill on him, he must now be made debtor both for the bill and charges attending his refusal of payment, and creditor on account of your having immediately paid it.]

# W A S T E - B O O K.

9

*London, February 8th, 1788.*

*I* Paid Samuel Mafon the 50*l*. I borrowed of him upon note, at 4 per cent. together with one month's interest        -        -

<i>l.</i>	<i>s.</i>	<i>d.</i>
50 <i>l</i>	13	4

[See the note annexed to the transaction of the 7th January, the time the money was borrowed.]

14

*I* My uncle Payne has made me a present of a bank note, value        -        -        -

500	0	0
-----	---	---

[This being a free gift, profit and loss must be credited for it in the same manner as if it had been gained by trade.]

20

*I* Received of Roger Romney, in full of what he owes me, viz.

*I* A draft on James Gould, pay-

able at 7 days, for        -        20    0    0

The rest in cash        -        -        22   10   0

42	10	0
----	----	---

*I* Thomas Griffiths has drawn a bill on me payable at 10 days, to Simon Lloyd, which I have accepted for        -        -

120	0	0
-----	---	---

*London, February 20th, 1788.*

PA  
No. 10.

- I* Shipped on board the Sailwell, Captain John Bridges, consigned to my factor Peter Allen at Amsterdam, to sell for my account the following goods, marked and numbered as per margin, viz.

10 Hhds tobacco, at 56l. per hhd 560 0 0  
*I* Paid charges - - - 5 7 6

565 7 6

[In this case make the adventure debtor to tobacco, for the value of the 10 hhds. and to cash for the charges, both of which accounts must be credited by it.]

27

- I* Paid John Davids for insuring 565l. on my tobacco, at 5l. per cent. - -

28 5 0

[This being also a charge upon the adventure, it must be made debtor for it.]

- I* Received at the custom-house the drawback on 10 hhds. tobacco consigned to Peter Allen at Amsterdam - -

224 0 0

[As the tobacco when exported was charged at the first cost, and the drawback thereon paid on account of the exportation, cash must be made debtor to the adventure for the amount thereof.]

## WASTE - B O O K.

11

London, March 2d, 1788.

I James Gould refusing payment of  
Roger Romney's bill on him, I  
returned it - - - 20 0 0

Charges of protest, &c. paid by me 0 8 6

20 8 6

5

I Lent Captain John Brydges, of the Sailwell,  
bound for the Havannah, 100l. upon bot-  
tomry of the said ship, to receive at her  
safe return 120l. - - - 100 0 0

[In this case notwithstanding the money is lent to  
John Brydges, yet provided the ship should be lost,  
he would not be accountable for the payment either  
of the principal or interest; therefore open an ac-  
compt of bottomry, and charge that with it.]

I Gave Simon Lloyd, in full for Thomas  
Griffith's bill on me, 9 pieces Holland, at  
8l. 15s. per piece - - 78 15 0  
The rest in money - - 41 5 0

120 0 0



London, March 6th, 1788.

I Insured 120l. upon bottomry, on the ship  
Sailwell, at 8 per cent. for which I paid

l. s. d.  
9 12 0

8

Bartered with Thomas Reynolds, at prime cost,  
6 pieces Colchester baize, value 33 12 0

I For 8 tons logwood, at 3l. per ton 24 0 0  
Received the difference in cash 9 12 0

33 12 0

11

I Received from on board the Hazard, James  
Boyton, master, to sell for account of Tho-  
mas Tildesley at Brittol, 12 pieces of Hol-  
land, on which the charges I have paid  
amount to - - - -

5 12 6

I [Here, as the goods received are not your own,  
open an accompt of Holland, for account of Tho-  
mas Tildesley, and charge it debtor for the money  
you have paid.]

13

Gave Joseph Bennet, as an acknowledgment  
of his fidelity, a bank note value -

20 0 0

# W A S T E - B O O K.

13

*London, March 16th, 1788.*

		l.	s.	d.
I	Sold Isaac Lee, 6 pieces Holland, on account of Thomas Tildesley, at 8l. 12s. per piece, upon trust - -	51	12	0
	----- 18 -----			

I	Gave John Davids for the refusal of 600l. South-Sea stock - -	2	10	0
---	---	---	----	---

[Notwithstanding profit and loss might immediately be made debtor in such like cases as this, yet I think it better to open an account under the title of Refusal of Bargains, and charge that with it, which might likewise be credited by the goods for the like sum, provided they were afterwards purchased, by which means the goods will be charged with their whole cost, and the particular gain or loss on them appear in its proper place. See the case March 26th.]

I	Jonas Careful refusing payment of Jonathan Duboi's bill on him for 200l. I paid it for the honour of the drawer, with charges of protesting, &c. - -	200	8	6
---	--	-----	---	---

[In this case, as the bill, &c. was paid for the honour of Jonathan Dubois, and on his account, 'tis plain he must be charged debtor for it.]

C

London, March 25th, 1788.

I Paid my book-keeper a quarter's salary -

l. s. d.  
25 0 0

[For this and all other disbursements in trade, from which no return can arise, open a general account of charges of merchandize, and charge that with them as they occur.]

26

I Bought of John Davids, 600l. South Sea stock, at  $121\frac{3}{4}$  per 100l. and paid 730 10 0  
Given before for the refusal, as per  
account of Refusal of Bargains 2 10 0

733 0 0

[Here I should advise to make South-Sea stock debtor to cash for the present payment, and to refusal of bargains for what was before given, by which method the stock will be charged with the whole cost, the merchant less liable to a mistake in the sale of it, and the gain or loss arising thereon appear in its proper place.---There are others who on purchasing the goods only, charge them for the price then agreed on, and balance the account of refusal of bargains by profit and loss, by which method 'tis plain the goods are undercharged, and consequently liable to be underfold, nor will the true gain or loss arising from the sale of them appear by the account.]

# W A S T E - B O O K.

15

*London, March 29th, 1788.*

Peter Reeves has ordered me by letter of credit, to pay to Samuel Pauper, as he shall want it, 50*l.* upon which I have now paid him

<i>l.</i>	<i>s.</i>	<i>d.</i>
20	0	0

*April 3.*

Received advice from Peter Allen at Amsterdam, that he hath received my tobacco, and sold it to Peter Vantrump, custom and other charges paid by him being deducted, the net proceeds as per bill of sales, amount to 100*l.* 18*s.* 1½*d.* Flemish exchange, at 33*s.* 9*d.* is 595*l.* 10*s.* sterling. For which he has inclosed a bill of exchange at usance, on John Rutt

595	10	0

[Here as you have received a bill of exchange in full of the net proceeds of your adventure, let it be discharged by making bills receivable debtor to adventure to Amsterdam.]

6

Received of John Eaden, in full of what he owes me, viz.

In cash	-	-	14	10	0
Rum one puncheon value	-		35	10	0

C 2

50	0	0



London, April 9th, 1788.

I Ship Sailwell, on which I had insured 120l. was cast away on her voyage home; I have therefore received on that account -

l.	s.	d.
120	0	0

13

I Received of Isaac Lee, in full for 6 pieces of Holland, for account of Thomas Tildesley - 51 0 0  
Abated him for damage - 0 12 0

51	12	0
----	----	---

[In this case, as the abatement is made on goods for account of Thomas Tildesley, while that account is open, charge it debtor for it; but in cases where the goods are all disposed of, and the account closed, 'tis better to charge the person's account current with it.]

14

I Drawn my bill on Jonathan Dubois, at Lisbon, payable to Henry Floyd, or order, at double usance, for 875 millreas, at 55d. sterling, value here received - -

200	10	6
-----	----	---

[Here having received the value of the bill, cash must be made debtor, and Jonathan Dubois creditor for the draft on him.]

# WASTE - B O O K.

17

London, April 17th, 1788.

PA  
No. 1.

Bought of Moses Guide, for account of  
Peter Allen at Amsterdam, and sent him  
on board the Eagle, John Villers master,  
marked and numbered as per margin,  
twelve pieces of scarlet cloth, quantity  
360 yards at 14s. 6d. per yard upon  
trust - - - 261 0 0

Paid for packing and other charges 5 10 0

My commission at  $2\frac{1}{2}$  per cent. 6 13 3

273 3 3

[The goods in this case being bought for account  
of Peter Allen, you are no farther accountable than  
for their being safely shipped; therefore charge him  
debtor, to Moses Guide for the cloth bought of him  
upon trust, to cash for the charges, and to profit and  
loss for your commission.]

24

I Bought  $\frac{1}{3}$  of the ship Neptune, and paid  
C 3

800 0 0

*London, April 27th, 1788.*

I	John Darlow is become a bankrupt, and I have received for my debt of 200l. 8s. 6d. per composition, at 8s. in the pound - - - 80 3 4	l. s. d.
I	Lost by the bankruptcy - - - 120 5 2	
		200 8 6

[In this case John Darlow must be credited for the whole sum of 200l. 8s. 6d. in order to discharge his account; for notwithstanding you receive but 80l. 3s. 4d. 'tis what you agree to take for the debt, and consequently have no further demand upon him; make therefore sundries debtors to John Darlow, viz. cash for money received, and profit and loss for the abatement.]

30

Received of John Rutt, Peter Allen's  
Bill - - - - -

595 10 0

---

T H E

J O U R N A L.

A.

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## J O U R N A L.

LONDON, JANUARY 1<sup>st</sup>, 1788.

					l.	s.	d.
	Sundries debtors to stock	762	1	2s.			
2	Cash in ready money	-	5000	0 0			
3	Redport, for 7 pipes, at 45l. 10s.						
	per pipe	-	318	10 0			
3	Tobacco for 10 hhds. at 56l.						
	per hhd.	-	560	0 0			
3	Colchester baize, 6 pieces, at						
	5l. 12s. per piece	-	33	12 0			
3	Broad cloath, 8 pieces at 18l.						
	per piece	-	144	0 0			
4	Holland, for 20 pieces, at 8l. 5s.						
	per piece	-	165	0 0			
4	John Darlow owes, per note on						
	demand	-	200	0 0			
4	Peter Martin per bond, at 5 per						
	cent.	-	500	0 0			
4	Charles Snow owes	-	700	0 0			
1					7621	2	0

## JOURNAL.

3

London, January 1, 1788.

l. s. d.

---

 Stock debtor to fundries, 670l.

$\frac{1}{5}$	To John Turner, due per note,			
	9th instant - - -	100	0	0
$\frac{5}{5}$	To Richard Hale, on demand	50	0	0
$\frac{5}{5}$	To John Hatfield - - -	400	0	0
$\frac{5}{5}$	To Thomas Griffiths - - -	120	0	0
		670	0	0

---

 3
 

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$\frac{6}{2}$	Lisbon wine debtor to cash, 135l.			
	Bought 3 pipes at 45l. per pipe - -	135	0	0

$\frac{2}{3}$	Cash debtor to red port, 141l. 15s.			
	Received for 3 pipes at 47l. 5s. per pipe	141	15	0

---

 6
 

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$\frac{6}{3}$	Jacob Long debtor to broad cloth, 19l. 10s.			
	Sold him 1 piece upon trust - -	19	10	0

$\frac{6}{2}$	John Eaden debtor to cash, 50l.			
	Lent him upon his note, for three months	50	0	0

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	<i>London, January 7th, 1788.</i>			
	Cash debtor to Samuel Mafon, 500 <i>l.</i>			
$\frac{2}{6}$	Borrowed of him upon my note, at 4 <i>l.</i> per cent.	500	0	0
	<hr/> 9 <hr/>			
	John Turner debtor to cash 100 <i>l.</i>			
$\frac{5}{2}$	Paid him in full	100	0	0
	Cash debtor to Charles Snow, 500 <i>l.</i>			
$\frac{2}{4}$	Received of him in part	500	0	0
	<hr/> 10 <hr/>			
	Tobacco debtor to red port, 168 <i>l.</i>			
$\frac{3}{2}$	Received 3 hhds. at 56 <i>l.</i> per hhd. in exchange of 3 pipes red port, value	168	0	0
	<hr/> 13 <hr/>			
	John Hatfield debtor to cash, 100 <i>l.</i>			
$\frac{5}{2}$	Paid him in part	100	0	0

# JOURNAL.

5

*London, January 14th, 1788.*

			l.	s.	d.
I	Sundries debtors to Lisbon wine, 142l. 10s.				
2	Cash received in part for 3 pipes				
	at 47l. 10s. per pipe -	100 0 0			
7 6	Roger Romney the rest due -	42 10 0	142	10	0
	18				
	Brandy debtor to fundries, 102l.				
7 2	To cash paid in part for 4 hhds				
	at 25l. 10s. per hhd. -	82 0 0			
7	To Robert Coleman for the rest				
	in ten days -	20 0 0	102	0	0
	24				
	Bills receivable debtor to Jacob Long, 19l. 10s.				
7 6	For one on Richard Groves, on demand in				
	full of Jacob Long's debt -	-	19	10	0
	27				
	Cash debtor to fundries, 512l. 10s.				
2 4	To Peter Martin for the princi-				
	pal of his bond to me -	500 0 0			
1	To profit and loss for six months				
	interest -	12 10 0	512	10	0



			<i>l.</i>	<i>s.</i>	<i>d.</i>
		<i>London, January 28th, 1788.</i>			
$\frac{2}{7}$		Cash debtor to bills receivable 19l. 10s.			
		Received of Richard Groves Jacob Long's bill on him - - -	19	10	0
		<hr/> 31 <hr/>			
		Robert Coleman debtor to John Darlow, 20l.			
$\frac{7}{4}$		For my draft to him on John Darlow, in full of what I owe him - -	20	0	0
		<hr/> <i>February 3d.</i> <hr/>			
		Cash debtor to Peter Reeves, 100l.			
$\frac{2}{7}$		Received of him to lay out according to his orders - - - -	100	0	0
		<hr/> 5 <hr/>			
		Richard Hale debtor to cash, 50l.			
$\frac{5}{2}$		Given him a bank-note in full of what I owe him - - - -	50	0	0
		<hr/> 7 <hr/>			
		John Darlow debtor to cash, 20l. 8s. 6d.			
$\frac{4}{2}$		For the refusal of my bill on him to Robert Coleman, which I immediately paid, with charges of protesting, &c -	20	8	6

# JOURNAL.

7

London, February 8th, 1788.

Sundries debtors to cash, 501l. 13s. 4d.

6	Samuel Mafon for the principal	500	0	0
1	Profit and loss for one month's			
2	interest - - -	1	13	4

501 13 4

14

Cash debtor to profit and loss, 500l.

For a bank note given me by

my uncle Payne, value - -

500 0 0

20

Sundries debtors to Roger Romney, 42l. 10s.

Bills receivable for one on James

Gould, at seven days - 20 0 0

Cash for the remainder, in full 22 10 0

42 10 0

Thomas Griffiths debtor to bills payable, 120l.

For his bill on me payable at ten days, to Simon Lloyd, which I have accepted

120 0 0

C

London, February 25th, 1788.

		l.	s.
	Adventure to Amsterdam, debtor to sundries, 56l. 7s. 6d.		
$\frac{8}{3}$	To tobacco, for 10 hhds. at 56l.		
	per hhd. - - - 560 0 0		
2	To cash paid charges, &c. - 5 7 6		
		565	7
	----- 27 -----		
	Adventure to Amsterdam debtor to cash, 28l. 5s.		
$\frac{8}{2}$	Paid John Davids for insuring my tobacco	28	5
	Cash debtor to adventure to Amsterdam 224l.		
$\frac{2}{8}$	Received the drawback on 10 hhds. Tobacco consigned to Peter Allen - -	224	0
	----- March 2d. -----		
	Roger Romney debtor to sundries 20l. 8s. 6d.		
$\frac{7}{7}$	To bills receiveable for his bill on James Gould returned him - 20 0 0		
2	To cash for charges of protesting, &c. - - 0 8 6		
		20	8

## 9

*l. | s. | d.*

	Bottomry debtor to cash, 100l.			
$\frac{8}{2}$	Lent John Bridges, upon bottomry of the ship Sailwell, 100l. to receive at her safe return 120l.	-	-	100 0
	<hr/>			
	Bills payable to fundries, 120l.			
$\frac{8}{4}$	To Holland for 9 pieces, at 8l. 15s. per piece	-	-	78 15 0
2	To cash, the remainder in full of Thomas Griffith's bill on me	-	-	41 5 0
				<hr/>
				120 0 0
	<hr/>			
	Bottomry debtor to cash, 9l. 12s.			
$\frac{8}{2}$	Paid for the Insurance of 120l. on the ship Sailwell	-	-	9 12 0
				<hr/>
				8
	<hr/>			
	Sundries debtors to Colchester baize, 33l. 12s.			
8	Logwood, for 8 tons, at 3l. per ton, received in barter of 6 pieces Colchester baize	-	-	24 0 0
$\frac{2}{3}$	Cash, received the difference in money	-	-	9 12 0
				<hr/>
				33 12 0
	C 2			



London, March 11th, 1788.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Holland for account of Thomas Tildesley, debtor to cash, 5 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i>			
$\frac{9}{2}$	Paid custom, &c. on 12 pieces to sell for his account - - - - -	5	12	6
	<hr/> 13 <hr/>			
	Profit and loss debtor to cash, 2 <i>l.</i>			
$\frac{1}{2}$	Given Joseph Bennet a bank-note value -	20	0	0
	<hr/> 16 <hr/>			
	Isaac Lee debtor to Holland, for account of Thomas Tildesley, 5 <i>l.</i> 12 <i>s.</i>			
$\frac{9}{9}$	Sold him 6 pieces at 8 <i>l.</i> 12 <i>s.</i> per piece, upon trust - - - - -	51	12	0
	<hr/> 18 <hr/>			
	Refusal of bargains debtor to cash, 2 <i>l.</i> 10 <i>s.</i>			
$\frac{9}{2}$	Given John Davids, for the refusal of 600 <i>l.</i> South-Sea stock - - - - -	2	10	0
	<hr/> 22 <hr/>			
	Jonathan Dubois debtor to cash, 200 <i>l.</i> 8 <i>s.</i> 6 <i>d.</i>			
$\frac{9}{2}$	Paid his bill on Jonas Careful, for the honour of the drawer, with charges of protesting, &c. - - - - -	200	8	6

# JOURNAL.

11

*London, March 25th, 1788.*

		l.	s.	d.
	Charges of merchandize debtor to cash, 25l.			
10 2	Paid my book-keeper a quarter's salary -	25	0	0
	26			

	South-Sea stock debtor to sundries, 733l.			
10 2	To cash for 600, at $121\frac{3}{4}$	730	10	0
9	To refusal of bargains, given before for the refusal of it -	2	10	0
	733	0	0	
	29			

	Peter Reeves debtor to cash, 20l.			
7 2	Paid to Samuel Pauper, as per his order in letter of credit -	20	0	0

*April 3d.*

	Bills receivable, debtor to adventure to Amsterdam, 595l. 10s.			
7 8	For one at usance on John Rutt, in full of the net proceeds of my adventure -	595	0	0

C 3

*London, April 6th, 1788.*

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundries debtors to John Eaden, 50 <i>l.</i>				
$\frac{2}{10}$	Cash, received in money -	14 10 0			
$\frac{6}{6}$	Rum, one puncheon, value -	35 10 0			
		<hr/>	50	0	0
	<hr/>	9			
	Cash debtor to bottomry, 120 <i>l.</i>				
$\frac{2}{8}$	Received my insurance on the ship Sailwell		120	0	0
	<hr/>	13			
	Sundries debtors to Isaac Lee, 51 <i>l.</i> 12 <i>s.</i>				
$\frac{2}{9}$	Cash, received in money -	51 0 0			
$\frac{9}{9}$	Holland for account of Tildesley, abated him for damage -	0 12 0			
		<hr/>	51	12	0
	<hr/>	14			
	Cash debtor to Jonathan Dubois, 200 <i>l.</i> 10 <i>s.</i> 6 <i>d.</i>				
$\frac{2}{2}$	Drawn my bill on him for 875 milreas, payable to Henry Lloyd or order, value received here at 55 <i>d.</i> per milrea -		200	10	6

# WASTE - B O O K.

13

London, April 17th, 1788.

		l.	s.	d.
	Peter Allen debtor to fundries, 273l. 3s. 3d.			
$\frac{11}{11}$	To Moses Guide, for 12 pieces			
	scarlet cloth, quantity 360			
	yards, at 14s. 6d. per yard	261	0	0
2	To cash paid for packing, and			
	other charges - -	5	10	0
1	To profit and loss, my commif-			
	sion at $2\frac{1}{2}$ per cent. -	6	13	3
		273	3	3
	24			
	Ship Neptune debtor to cash, 800l.			
$\frac{11}{2}$	Bought one-third part, for which I paid -	800	0	0
	27			
	Sundries debtors to John Darlow, 200l. 8s. 6d.			
2	Cash received per composition, at 8s. in the			
	pound - -	80	3	4
1	Profit and loss, lost by the bank-			
$\frac{4}{4}$	ruptcy - -	120	5	2
		200	8	6
	30			
	Cash debtor to bills receivable, 595l. 10s.			
$\frac{2}{7}$	Received of John Rutt, Peter Allen's bill	595	10	0



W A S T E - 3 0 0 0

London, 18th June 1861

My dear Mr. Stowe

I have just received your letter of the 14th

and am very glad to hear that you are

interested in the cause of the poor

and that you are willing to do all in your

power to relieve their distress

I am sure that your efforts will be

very successful and that you will be

able to do much good

I am, dear Sir, very respectfully

Yours, &c.

W. A. Stowe

18th June 1861

London

I am, dear Sir, very respectfully

Yours, &c.

W. A. Stowe

18th June 1861

London

I am, dear Sir, very respectfully

Yours, &c.

W. A. Stowe

18th June 1861

London

I am, dear Sir, very respectfully

Yours, &c.

W. A. Stowe

18th June 1861

London

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THE  
LEDGER.

A.

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## A

	Fol.
Adventure to Amsterdam	8
Allen, Peter	11

## C

	Fol.
Cash	2
Colchester Baize	3
Coleman, Robert	7
Charges of Merchandize	10

## E

	Fol.
Eaden, John	6

## G

	Fol.
Griffiths, Thomas	5
Guide, Moses	11

## I

## L

	Fol.
Lisbon Wine	6
Long, Jacob	6
Logwood	8
Lee, Isaac	9

## B

	Fol.
Broad Cloth	3
Brandy	7
Bills receivable	7
Bills payable	8
Bottomry	8
Balance	12

## D

	Fol.
Darlow, John	4
Dubois, Jonathan	9

## F

## H

	Fol.
Holland	4
Hale, Richard	5
Hatfield, John	5
Holland for account of Tildesley	9

## K

## M

	Fol.
Martin, Peter	4
Mason, Samuel	6

# N

# P

	Fol.
Profit and Loss - -	1

# R

	Fol.
Red Port - -	3
Romney, Roger - -	7
Rceves, Peter - -	7
Refusal of bargains - -	9
Rum - -	10

# T

	Fol.
Tobacco - -	3
Turner, John - -	5

# W

# Y

# O

# Q

# S

	Fol.
Stock - -	1
Snow, Charles - -	4
South-Sea Stock - -	10
Ship, Neptune - -	11

# U

# X

# Z

# L E D G E R.

1788.	STOCK	Dr.	F.	l.	s.	d.
Jan. 1.	To John Turner per note due the 9th instant - -	-	5	100	0	0
	To Richard Hale, on demand -	-	5	50	0	0
	To John Hatfield - -	-	5	400	0	0
	To Thomas Griffiths - -	-	5	120	0	0
	To balance for the net of my estate		12	7589	17	3
				8259	17	3
<hr/>						
	PROFIT and LOSS	Dr.		l.	s.	d.
Feb. 8.						
Mar. 13.	To cash paid for 1 month's interest		2	1	13	4
	To cash, given Joseph Bennet a bank-note - - -	-	2	20	0	0
Apr. 27.	To John Darlow, lost by his bankruptcy		4	120	5	2
	To charges of merchandize -	-	10	25	0	0
	To stock, gained by trade - -	-	1	638	15	3
				805	13	9



# L E D G E R.

1

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
Jan. 1.	By cash in ready money - -	-	2	5000	0	0
	By red port for 7 pipes, at 45l. 10s. per pipe - -	-	3	318	10	0
	By Tobacco, for 10 lhds. at 56l. per hhd. - -	-	3	560	0	0
	By Colchester Baize, for 6 pieces, at 5l. 12s. - -	-	3	33	12	0
	By broad cloth for 8 pieces, at 18l. per piece - -	-	3	144	0	0
	By Holland for 20 pieces, at 8l. 5s. - -	-	4	165	0	0
	By John Darlow, per note on demand - -	-	4	200	0	0
	By Peter Martin per bond, at 5 per cent. - -	-	4	500	0	0
	By Charles Snow - -	-	4	700	0	0
	By profit and loss, gained by trade - -	-	1	638	15	3
				8259	17	3
	PER CONTRA	Cr.				
Jan. 27.	By cash, for interest of Peter Martin's bond - -	-	2	12	10	0
Feb. 14.	By cash, for a present of a bank note - -	-	2	500	0	0
April 17.	By Peter Allen, my commission at 2½ per cent. - -	-	11	6	13	3
	By red port, gained - -	-	3	36	15	0
	By broad cloth, gained - -	-	3	1	10	0
	By Holland gained - -	-	4	4	10	0
	By Lisbon wine, gained - -	-	6	7	10	0
	By adventure to Amsterdam, gained - -	-	8	225	17	6
	By bottomry, gained - -	-	8	10	8	0
				805	13	9
	D					

## L E D G E R.

1788.	C A S H	Dr.	F.	£	s.	d.
Jan. 1.	To stock in ready money -		1	5000	0	0
3.	To red port, received for 3 pipes, at 47l. 5s. -		3	141	15	0
7.	To Samuel Mason, borrowed of him, at 4 per cent. -		6	500	0	0
9.	To Charles Snow, received of him in part -		4	500	0	0
14.	To Lisbon wine, received in part for 3 pipes -		6	100	0	0
27.	To fundries, as per Journal -		4	512	10	0
28.	To bills receivable, received Jacob Long's bill -		1			
			7	19	10	0
Feb. 3.	To Peter Reeves, received to lay out per his orders -		7	100	0	0
14.	To profit and loss, for a present of a bank-note -		1	500	0	0
20.	To Roger Romney, received of him -		7	22	10	0
27.	To adventure to Amsterdam, received the drawback on 10 hhds. tobacco -		8	224	0	0
March 8.	To Colchester baize, received for difference of barter -		3	9	12	0
April 6.	To John Eden, received of him -		6	14	10	0
9.	To Bottomry, received my insurance on the Sailwell -		8	120	0	0
13.	To Isaac Lee, received for the Holland, for Tildesley -		9	51	0	0
14.	To Jonathan Dubois, received for my bill on him -		9	200	10	6
27.	To John Darlow, received per composition -		4	80	3	4
30.	To bills receivable, received of John Rutt -		7	595	10	0
				3691	10	10

# L E D G E R.

2

1788.	PER CONTRA.	Cr.	F.	l.	s.	d.
Jan. 3.	By Lisbon wine, bought 3 pipes, at 45l. per pipe	-	6	135	0	0
6.	By John Eaden, lent him upon note, for 3 months	-	6	50	0	0
9.	By John Turner, paid him in full	-	5	100	0	0
13.	By John Hatfield, paid him in part	-	5	100	0	0
18.	By brandy, paid in part for 4 hhds.	-	7	82	0	0
Feb. 5.	By Richard Hale, paid him in full	-	5	50	0	0
7.	By John Darlow, paid my draft, &c. refused by him	-	4	20	8	6
8.	By sundries, as per Journal	-	6	501	13	4
25.	By adventure to Amsterdam, paid charges	-	8	5	7	6
27.	By adventure to Amsterdam, paid insurance	-	8	28	5	0
March 2.	By Roger Romney, paid for protesting, &c.	-	7	0	8	6
5.	By bottomry, lent John Bridges, on the Sailwell	-	8	100	0	0
—	By bills payable, paid Simon Lloyd	-	8	41	5	0
6.	By bottomry, paid for insurance	-	8	9	12	0
11.	By Holland for account of Tildesley, paid charges on 12 pieces	-	9	5	12	6
13.	By profit and loss, given Joseph Bennet a bank-note	-	1	20	0	0
18.	By refusal of bargain given for the refusal of 600l. stock	-	9	2	10	0
22.	By Jonathan Dubois, paid his bill on Jonas Careful	-	9	200	8	6
25.	By charges of merchandize paid my book-keeper	-	10	25	0	0
26.	By South-Sea stock, paid for 600l.	-	10	730	10	0
29.	By Peter Reeves, paid per his order	-	7	20	0	0
April 17.	By Peter Allen, paid charges, &c.	-	11	5	10	0
24.	By ship Neptune, paid for $\frac{1}{3}$ part	-	11	800	0	0
	By balance, in my hands	-	12	5658	0	0
				8691	10	10

D 2

8691. 10. 10  
 5658. —  
 3033. 10. 10

## L E D G E R.

1788.	RED PORT	Dr.	P.	F.	l.	s.	d.
Jan. 1.	To stock, at 45l. 10s. per pipe	7	1		318	10	0
	To profit and loss, gained - -		1		36	15	0
					355	5	0

	TOBACCO.	Dr.	hd		l.	s.	d.
Jan. 1.	To stock, at 56l. per hhd. - -	10	1		560	0	0
10.	To red port, received in barter, at 56l. per hhd. - -	3	3		168	0	0
					728	0	0

	COLCHESTER BAIZE	Dr.	ps		l.	s.	d.
Jan. 1.	To stock, at 5l. 12s. per piece - -	6	1		33	12	0

	BROAD CLOTH	Dr.	ps		l.	s.	d.
Jan. 1.	To stock, at 18l. per piece - -	8	1		144	0	0
	To profit and loss, gained - -		1		1	10	0
					145	10	0

1265 17  
1262 17



# L E D G E R.

3

1788.	PER CONTRA.	Cr.	P.	F.	l.	s.	d.
Jan. 3.	B cth, sold at 47l. 5s. per pipe -	3	2		141	15	0
10.	By tobacco given in barter at 56l. per pipe - - -	3	3		168	0	0
	By balance remaining - - -	1	12		45	10	0
					355	5	0
<hr/>							
	PER CONTRA	Cr.	hd		l.	s.	d.
Feb. 25.	By Adventure to Amsterdam, sent at 56l. per hhd. - - -	10	8		560	0	0
	By balance remaining, at 56l. per hhd. - - -	3	12		168	0	0
					728	0	0
<hr/>							
	PER CONTRA	Cr.	ps		l.	s.	d.
Mar. 8.	By fundries, given in barter at 5l. 12s. per piece - - -	6	$\frac{8}{2}$		33	12	0
<hr/>							
	PER CONTRA	Cr.	ps		l.	s.	d.
Jan. 6.	By Jacob Long, sold him upon trust - - -	1	6		19	10	0
	By balance remaining, at 18l. per piece - - -	7	12		126	0	0
					145	10	0



## L E D G E R.

1788.		HOLLAND	Dr.	ps	F.	l.	s.	d.
Jan. 1.	To stock, at 8l. 5s. per piece -	-	-	20	1	165	0	0
	To profit and loss, gained -	-	-		1	4	10	0
						169	10	0
<hr/>								
		JOHN DARLOW	Dr.			l.	s.	d.
Jan. 1.	To stock per note on demand -	-			1	200	0	0
Feb. 7.	To cash, for the refusal of my draft, which I paid -	-		2		20	8	6
						220	8	6
<hr/>								
		PETER MARTIN	Dr.			l.	s.	d.
Jan. 1.	To stock, per bond, at 5 per cent.				1	500	0	0
<hr/>								
		CHARLES SNOW	Dr.			l.	s.	d.
Jan. 1.	To stock due to me -	-			1	700	0	0

# L E D G E R.

4

1788.	PER CONTRA	Cr.	ps	F.	l.	s.	d.
Mar. 5.	By bills payable, at 8l. 15s. per piece						
	for - - - - -	-	9	8	78	15	0
	By balance, remaining at 8l. 5s. per						
	piece - - - - -	-	11	12	90	15	0
					169	10	0

	PER CONTRA	Cr.			l.	s.	d.
Jan. 31.	By Robert Coleman, for my draft to						
	him - - - - -	-	7		20	0	0
April 27.	By fundries, as per Journal - - -	-	2		200	8	6
			1		220	8	6

	PER CONTRA	Cr.			l.	s.	d.
Jan. 27.	By cash, received in full - - -	-	2		500	0	0

	PER CONTRA	Cr.			l.	s.	d.
Jan. 9.	By cash, received of him in part -	-	2		500	0	0
	By balance, due to me - - - - -	-	12		200	0	0
					700	0	0

## L E D G E R.

				F.	l.	s.	d.
1788.	JOHN TURNER	Dr.					
Jan. 9.	To cash paid him in full	-	-	2	100	0	0
<hr/>							
	RICHARD HALE	Dr.					
Feb. 5.	To cash, paid him in full	-	-	2	50	0	0
<hr/>							
	JOHN HATFIELD	Dr.					
Jan. 13.	To cash paid him in part	-	-	2	100	0	0
	To balance due to him	-	-	12	300	0	0
					400	0	0
<hr/>							
	THOMAS GRIFFITHS	Dr.					
Feb. 20.	To bills payable, for his bill on me to Simon Lloyd	-	-	8	120	0	0



		Dr.	P.	F.	£	s.	d.
1788.	LISBON WINE						
Jan. 3.	To cash, bought at 45l. per pipe		3	2	135	0	0
	To profit and loss, gained - -			1	7	10	0
					142	10	0
<hr/>							
		JACOB LONG	Dr.				
Jan. 6.	To broad cloth, for one piece upon trust - - -			3	19	10	0
<hr/>							
		JOHN EADEN	Dr.				
Jan. 6.	To cash, lent him upon his note for 3 months - - -			2	50	0	0
<hr/>							
		SAMUEL MASON	Dr.				
Feb. 8.	To cash, paid him in full - -			2	500	0	0



# L E D G E R.

6

1788. PER CONTRA		Cr.	Ps.	F.	L.	s.	d.
Jan. 14.	By fundries as per Journal, at 47l. 10s. per pipe - - -	-	3	$\frac{2}{7}$	142	10	0
PER CONTRA		Cr.			L.	s.	d.
Jan. 24.	By bills receivable, for one on Richard Groves in full - - -	-	7		19	10	0
PER CONTRA		Cr.			L.	s.	d.
Apr. 6.	By fundries as per Journal, in full -	-	$\frac{2}{10}$		50	0	0
PER CONTRA		Cr.			L.	s.	d.
Jan. 7.	By cash, borrowed of him upon my note, at 4 per cent. - - -	-	2		500	0	0

## L E D G E R.

		F.	l.	s.	d.
1788.	ROGER ROMNEY Dr.				
Jan. 14.	To Lisbon wine, due in part for three pipes - - -	6	42	10	0
Mar. 2.	To fundries, for his bill returned, &c.	7	20	8	6
		2	62	18	6
BRANDY Dr. hd			l.	s.	d.
Jan. 18.	To fundries, as per Journal, bought at 25l. 10s. per hhd.	4 $\frac{2}{7}$	102	0	0
ROBERT COLEMAN Dr.					
Jan. 31.	To John Darlow, for my draft on him	4	20	0	0
BILLS receivable Dr.			l.	s.	d.
Jan. 24.	To Jacob Long, for one on Richard Groves on demand - -	6	19	10	0
Feb. 20.	To Roger Romney, for one on James Gould, at 7 days - -	7	20	0	0
April 3.	To adventure to Amsterdam, for one at usance on John Rutt - -	8	595	10	0
			635	0	0
PETER REEVES Dr.			l.	s.	d.
Mar. 29.	To cash paid, per his order, to Samuel Pauper - - - -	2	20	0	0
	To balance due to him - -	12	80	0	0
			100	0	0

# L E D G E R.

7

1788.	PER CONTRA	Cr. P. F.	l.	s.	d.
Feb. 20.	By fundries, as per Journal	-	7	42	10 0
	By balance, due to me	- -	12	20	8 6
				62	18 6
	PER CONTRA	Cr. hd	l.	s.	d.
	By balance, remaining at 25l. 10s. per hhd.	- -	4 12	102	0 0
	PER CONTRA	Cr.	l.	s.	d.
Jan. 18.	By brandy, due in 10 days	-	7	20	0 0
	PER CONTRA	Cr.	l.	s.	d.
Jan. 28.	By cash, received of Richard Groves		2	19	10 0
Mar. 2.	By Roger Romney, for his bill on James Gould returned	- -	7	20	0 0
April 30.	By cash, received the bill on John Rutt	- - -	2	595	10 0
				635	0 0
	PER CONTRA	Cr.	l.	s.	d.
Feb. 3.	By cash, received to lay out per his order.	- -	2	100	0 0

E

## L E D G E R.

		F.	l.	s.	d.
1788.	BILLS payable Dr.				
Mar. 5.	To fundries, in full for Thomas Griffith's bill - - -	<u>4</u> 2	120	0	0
<hr/>					
	Adventure to Amsterdam Dr.			s.	d.
Feb. 25.	To fundries, as per Journal -	<u>3</u> 2	565	7	6
27.	To cash, paid for insurance -	2	28	5	0
	To profit and loss gained - -	1	225	17	6
			819	10	0
<hr/>					
	BOTTOMRY Dr.		l.	s.	d.
Mar. 5.	To cash lent upon the Sailwell, 100l. to receive 120l. - -	2	100	0	0
6.	To cash, paid for insuring 120l. on the Sailwell - -	2	9	12	0
	To profit and loss, gained -	1	10	8	0
			120	0	0
<hr/>					
	LOGWOOD Dr. tn		l.	s.	d.
Mar. 8.	To Colchester baize, received in barter, at 3l. per ton - -	8 3	24	0	0

# L E D G E R.

8

1788. PER CONTRA Cr.

Feb. 20. By Thomas Griffiths, for one at ten  
days to Simon Lloyd - -

F.	l.	s.	d.
5	120	0	0

PER CONTRA Cr.

Feb. 27. By cash, received the drawback on ten  
hhds. tobacco - -

l.	s.	d.
2	224	0 0

April 3. By bills receivable for one on John  
Rutt, in full . -

7	595	10 0
	819	10 0

PER CONTRA Cr.

April 9. By cash, received my insurance on the  
Sailwell - - -

l.	s.	d.
2	120	0 0

PER CONTRA Cr. tn

By Balance, remaining at 3l. per ton 8 12

l.	s.	d.
8	24	0 0

E 2





# L E D G E R.

9

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
Mar. 16.	By Isaac Lee, sold him 6 pieces, at 8l. 12s.	- - -	9	51	12	0
	By balance, for charges and abatement on 12 pieces, to sell for him		12	6	4	6
				57	16	6
<hr/>						
	PER CONTRA	Cr.		l.	s.	d.
Apr. 13.	By sundries as per Journal, in full	-	$\frac{2}{9}$	51	12	0
<hr/>						
	PER CONTRA	Cr.		l.	s.	d.
Mar. 26.	By South-Sea stock, for the money paid for the refusal	- -	10	2	10	0
<hr/>						
	PER CONTRA	Cr.		l.	s.	d.
April 14.	By cash, received for my bill on him for 875 milreas	- -	2	200	10	6
<hr/>						

		Dr.	F.	£.	s.	d.
1788.	Charges of Merchandize					
Mar. 25.	To cash, paid my book-keeper a quarter's salary	- - -	2	25	0	0

		Dr.		£.	s.	d.
	SOUTH-SEA STOCK					
Mar. 26.	To fundries, as per Journal, for 6ool.		$\frac{2}{9}$	733	0	0

		Dr.	P.	£.	s.	d.
	RUM					
April 6.	To John Eaden, for	- -	1 6	35	10	0

793.10

# L E D G E R.

10

1788.

PER CONTRA

Cr.

F.

l.

s.

d.

By profit and loss

-

-

1

25

0

0

PER CONTRA

Cr.

l.

d.

By balance for 600l. at 122 1-6th

12

733

0

0

PER CONTRA

Cr. P.

l.

By balance remaining

-

-

1 12

35

10

0

		F.	l.	s.	d.
1788.	PETER ALLEN Dr.	11			
Apr. 17.	To fundries, as per Journal - -	2	273	3	3
<hr/>					
			l.	s.	d.
	MOSES GUIDE Dr.				
	To balance due to him - -	12	261	0	0
<hr/>					
			l.	s.	d.
	SHIP NEPTUNE Dr.				
Apr. 24.	To cash, bought one-third part -	2	800	0	0



# L E D G E R.

11

1788.      PER CONTRA      Cr.      F.      l.      s.      d.

By balance due to me      -      -      12      273      3      3

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PER CONTRA      Cr.      l.      s.      d.

April 17. By Peter Allen, for 12 pieces scarlet  
cloth      -      -      -      11      261      0      0

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PER CONTRA      Cr.      l.      s.      d.

By balance for one-third part      -      12      800      0      0

1788.	BALANCE	Dr.	F.	l.	s.	d.
	To cash, remaining in my hands -		2	5658	0	0
	To red port, for 1 pipe remaining		3	45	10	0
	To tobacco, for 3 hhds at 56l. per hhd.		3	168	0	0
	To broad cloth, for 7 pieces, at 18l.					
	per piece - - -		3	126	0	0
	To Holland, for 11 pieces, at 8l. 5s.					
	per piece - - -		4	90	15	0
	To Charles Snow, due to me -		4	200	0	0
	To Roger Romney, due to me -		7	20	8	6
	To brandy, for 4 hhds. at 25l. 10s.					
	per hhd. - - -		7	102	0	0
	To logwood, for 8 tons, at 3l. per					
	ton - - -		8	24	0	0
	To Holland, for Tildesley, for charges					
	and abatement on 12 pieces -		9	6	4	6
	To South-Sea stock, for 600l. at					
	122 one-sixth - - -		10	733	0	0
	To rum, for 1 puncheon - -		10	35	10	0
	To Peter Allen, due to me - -		11	273	3	3
	To ship Neptune, for one-third part		11	800	0	0
				8282	11	3

[Thus you see, in the above accompt, that whatever money, goods, and debts you are possessed of, are collected on the Debtor side; and the Creditor shews the several sums you are indebted to others, except the last line, which is the balance of your account of stock, and the net of your estate; consequently the account of balance is an inventory of your effects, wherewith a second-set of books are opened; for the better understanding of which, see the inventory at the beginning of the Waste-Book B.]

# L E D G E R.

12

1788.

PER CONTRA

Cr.

	F.	l.	s.	d.
By John Hatfield, due to him -	5	300	0	0
By Peter Reeves, due to him -	7	80	0	0
By Holland for Tildesley, for 6 pieces fold to Isaac Lee - -	9	51	12	0
By Jonathan Dubois, due to him -	9	0	2	0
By Moses Guide, due to him -	11	261	0	0
By stock, for the net of my estate -	1	7589	17	3
		8282	11	3

# TRIAL BALANCE.

F.	Drs.	l.	s.	d.	F.	Crs.	l.	s.	d.
1	—	811	18	6	1	—	8140	5	3
2	—	8691	10	10	2	—	3033	10	10
3	—	1224	2	0	3	—	922	17	0
4	—	1585	8	6	4	—	1299	3	6
5	—	370	0	0	5	—	670	0	0
6	—	704	10	0	6	—	712	0	0
7	—	839	18	6	7	—	797	10	0
8	—	847	4	6	8	—	1059	10	0
9	—	260	15	0	9	—	306	4	6
10	—	793	10	0	10	—	0	0	0
11	—	1073	3	3	11	—	261	0	0
		17202	1	1			17202	1	1

WASTE-BOOK

---

T H E

W A S T E - B O O K.

B.

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F



## WASTE - B O O K.

LONDON, MAY 7<sup>th</sup>, 1788.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>INVENTORY of the Money, Goods, and Debts, belonging to me Solomon Traffic, drawn this Day from Balance of Ledger A, viz.</i>				
<i>I</i>	IN ready money - - - -	5658	0	0
	1 Pipe red port - - - -	45	10	0
	3 Hhds. tobacco, at 56l. per hhd. -	168	0	0
<i>I</i>	7 Pieces broad cloth, at 18l. per piece -	126	0	0
	11 Pieces Holland, at 8l. 5s. per piece -	90	15	0
	4 Hhds. brandy, at 25l. 10s. per hhd. -	102	0	0
	8 Tons logwood, at 3l. per ton - -	24	0	0
	600 South-Sea stock, at 122 $\frac{1}{8}$ l.	733	0	0
	1 Puncheon of rum - - - -	35	10	0
	One-third part of ship Neptune - -	800	0	0
	Charles Snow owes me - - - -	200	0	0
<i>I</i>	Roger Romney owes me - - - -	20	8	6
	Peter Allen owes - - - -	273	3	3
	12 pieces Holland for account of Thomas Tildesley, on which I have paid charges, &c. - - - -	6	4	6

# W A S T E - B O O K.

3

*London, May 7th, 1788.*

*I owe as follows :*

	l.	s.	d.
I To John Hatfield - - -	300	0	0
To Peter Reeves - - -	80	0	0
To Jonathan Dubois - - -	0	2	0
To Moses Guide - - -	261	0	0
To Holland, for account of Thomas Tildesley, 6 pieces sold to Isaac Lee - -	51	12	0

12

I Bought of William Blake, 1 puncheon of rum, for 35l. 10s.

Paid him in part - - -	25	0	0
Remains due - - -	10	10	0

35 10 0

13

I Sold 2 hhds. tobacco, to Paul Massia, at 60l. per hhd.

Received in cash - - -	100	0	0
Likewise a draft on James Dalrymple, at ten days, for - - -	20	0	0

120 0 0

F 2

London, May 15<sup>th</sup>, 1788.

I Given John Hatfield, a draft on Charles  
Snow, on demand - -

£. s. d.  
100 0 0

18

I Bought of Francis Clark, 1 hhd. sugar,  
weight net 14 cwt. 2 qrs. at 2l. 10s. per  
cwt. for which I have given him a draft on  
Charles Snow, payable at 6 days -

36 5 0

[Here, as you have given Francis Clark a bill  
on Charles Snow, it is plain that Snow must be  
credited for it, and sugar being the thing received  
must be charged debtor.]

20

I My uncle Payne is dead, and has left me a  
legacy of 2000l. to be paid at 6 months,  
by Peter Faithful and Edward Keeptrust,  
executors - - -

2000 0 0

[The money, in this case, not being yet received,  
the executors must be charged debtors for it, and  
profit and loss creditor, on account of its being a  
legacy or gift.]

# WASTE-BOOK.

5

*London, May 26th, 1788.*

		l.	s.	d.
<hr/>				
I	Received of James Dalrymple, Paul Maffia's bill - - - - -	20	0	0
<hr/> 27 <hr/>				
I	Sold Richard Hale, 200 South-Sea stock, at 124 <sup>7</sup> / <sub>8</sub> l. upon trust - - -	249	15	0
<hr/> 28 <hr/>				
I	Bought of Thomas Griffiths, upon trust, 4 hhd. sugar, at 36l. 5s. per hhd. and sent as an adventure to Hamburgh, together with 1 hhd. of my own of the same price, on board the ship Tiger, Captain Dodd, con- signed to Thomas Gary, marked and numbered as per margin 181 5 0			
TG No. 4.	5. Paid sundry charges, amounting to 5 15 0			
<hr/>		187	0	0
<p>[In this case, as the sugar bought upon trust is immediately sent away, it is needless to encumber your Ledger with an account of it; therefore charge the adventure debtor to Thomas Griffiths, for that bought of him, to sugar for your own hhd. and to cash for the charges.]</p>				
F 3				

*London, May 29th, 1788.*

*I* Paid John Davids, for insuring my sugar,  
at 4 per cent. - - -

7 9 6

*June 1st.*

*I* Bought of Samuel Mafon, 3 hhd. claret, at  
35l. 10s. per hhd. for which he has drawn  
a bill on me payable at 7 days, to Peter  
Downing, which I have accepted -

106 10 0

2

*I* John Eaden desired me to lend him 50l. for  
which I drew a bill on Richard Hale, pay-  
able to him on demand - -

50 0 0

7

*I* Received from Peter Moren, at Lisbon, per  
the Fly sloop, Richard Langford, master,  
to sell for his account, the following  
goods, viz.

5 Pipes Lisbon wine

10 Tons logwood

On which I have paid custom and other  
charges - - -

29 12 6

11

*I* Paid Peter Downing Samuel Mafon's bill

106 10 0



# W A S T E - B O O K.

7

*London, June 16, 1788.*

*I* Bartered with Roger Romney the following goods, viz.

1 hhd. tobacco, value - 56 0 0

4 pieces broad cloth, at 18l. per piece - - 72 0 0

128 0 0

For 2 puncheons of rum, at

35l. 10s. - - 71 0 0

2 hhds. sugar, at 35l. 10s. - 72 0 0

142 0 0

[In cases of this nature, where sundry kinds of of goods are bartered for sundries, make the goods you receive debtor to the person you receive them from, and charge him debtor to the goods you part with.

21

*I* Sold to Paul Maffia, the 10 tons of logwood belonging to Peter Moren, at 3l. 8s. per ton, to pay at 1 month - - 34 0 0

25

*I* Paid sundry bills, as per book, of household expences - - 63 17 0

London, June 30th, 1788.

I Taken the 5 pipes of Lisbon wine belonging to Peter Moren, to myself, at 45l. per pipe

l.	s.	d.
225	0	0

July 1st.

I Closed the account of goods for Peter Moren, all being sold; my commission at  $2\frac{1}{2}$ l. per cent. is

6	9	6
---	---	---

3

I Shipped on board the Heueux, Captain James Sloafs, for account of Simon Gary, at Leghorn, the following goods, marked and numbered as per margin, viz.

SC.	1 pipe Burgundy, bought of Francis Clarke,	
1.	upon trust	70 10 0
2.	3 Pieces of Cambrick bought of	
3.	Paul May, at 6l. 10s. per	
	piece, and paid	19 10 0
	1 piece of my own broad cloth	20 0 0
	Paid charges	3 5 0
	My commission, at $2\frac{1}{2}$ per cent.	2 16 6

116	1	6
-----	---	---

# W A S T E - B O O K.

9

*London, July 12th, 1788.*

		l.	s.	d.
<hr/>				
I	Peter Moren hath drawn a bill on me, payable 12 days after sight, to James Henry, which I have accepted - -	100	0	0
	13	<hr/>		
I	Bartered the 6 pieces of Holland, for account of Thomas Tildesley, with John Hatfield, at 8l. 12s. per piece, for 1 hhd. of tamarins, which I have taken to myself, value	56	0	0
	14	<hr/>		
I	Closed the account of Holland for Tildesley, my commission at $2\frac{1}{2}$ per cent. being	2	11	6
	18	<hr/>		
I	Paid Francis Clarke for the Burgundy, on account of Simon Cary - 70 0 0			
	Abated him - 0 10 0			
	<hr/>	70	10	0
[The abatement here being on Simon Cary's account, his account current must be credited for it.]				

*London, July 20th, 1788.*

*I* Received advice from Thomas Gary, at  
Hamburgh, that he has sold my sugar for  
220l. his commission and charges deduct-  
ed, being 7l. 10s. the net is 212l. 10s.

*I* In return of which he has shipped on board  
the Bonnetta, Willam Gardiner, master,  
the following goods, viz.

12 pieces of Holland, at 9l. 10s.

per piece - - - 114 0 0

12 Pieces of dimity at 8l. 15s.

per piece - - - 105 0 0

*I* Charges paid by him as per his  
invoice - - - 3 10 0

222 10 0

[In this case, as your correspondent advises you  
of his having shipped goods in return for your  
adventure, you have no occasion to charge him with  
it, but let it be cleared by making the adventure  
from Hamburgh debtor to adventure to Hamburgh,  
for the net proceeds, and to Thomas Gary, for  
the overplus.]

# W A S T E - B O O K.

11

*London, July 22d, 1788.*

		l.	s.	d.
<i>I</i>	Received of Paul Maffia, in full, for the logwood sold him for Peter Moren's account      -      -      -	34	0	0

[Here cash must be charged debtor to Paul Maffia, in order to discharge him, and Moren's account at same time debtor to his account current, in order to credit him for the money received.]

— 26 —

<i>I</i>	The Bonetta is arrived with my goods from Hamburg, freight, custom, &c. paid here, amount to      -      -      -	12	10	0
----------	---	----	----	---

Sold 6 pieces of Holland, upon the quay, to John Milburn, at 14l. per piece.

<i>I</i>	Received in part, a bank-note,			
	value      -      -      -      50   0   0			
	Remains due      -      -      34   0   0			
		84	0	0

[The goods here being sold before they are entered in your Ledger, charge cash debtor to adventure from Hamburg, for the money received, and John Milburn for the rest due.]



*London, July 26<sup>th</sup>, 1788.*

		<i>l.</i>	<i>s.</i>	<i>d.</i>
<hr/>				
<i>I</i>	Brought into my warehouse from on board the Bonetta,			
	6 Pieces dimity, at 9l. 10s.			
	per piece - - -	57	0	0
	12 Pieces of Holland, at 8l. 15s.			
	per piece - - -	105	0	0
		<hr/>		
		162	0	0
<hr/>				
<i>I</i>	Bought of John Horton, the following goods, viz. - - -			
	2 hhds. brandy, at 25l. 10s.	51	0	0
	5 hhds. sugar, at 35l. 10s. per hhd.	177	10	0
		<hr/>		
		228	10	0
	Paid him in money - - -	78	10	0
	Given him a bill at sight on Peter Allen, for - - -	50	0	0
	The rest at 6 months - - -	100	0	0
		<hr/>		
		228	10	0

London, July 27th, 1788.

I Sold to Thomas Freeman, the following goods, viz.

2 puncheons of rum, at 38l. 10s.

per puncheon - - 77 0 0

2 hhds. brandy, at 38l. 5s. per

hhd. - - 76 10 0

Received in cash - 100 0 0

Likewise a draft at 3 days on

John Milbank - 20 0 0

The rest he owes me - 33 10 0

l. s. d.

153 10 0

153 10 0

I Paid James Henry, Peter Moren's bill -

100 0 0

28

Agreed with William Marsh for 5 bales of  
muffin, at 34l. 15s. per bale, to be delivered  
on the 3d of next month, on which  
account I have advanced him - -

50 0 0

I Drawn my bill on Simon Cary, at Leghorn,  
for 610 dollars, payable to Richard Carter,  
value here received, at 42d. per dollar

106 15 0

G

*London, July 29th, 1788.*

<i>I</i>	Sold to Samuel Mafon, 3 hhds. of fugar, at 37l. per hhd. to be delivered in 3 days, and received as earnest       -       -       -	10    0    0
----------	---	--------------

*August 2d.*

<i>I</i>	Received of John Milbank, Thomas Free- man's bill                       -                       -	20    0    0
----------	--	--------------

<i>I</i>	Delivered Samuel Mafon the 3 hhds. of fugar, and received the difference in full	101    0    0
----------	---	---------------

[As you had before credited Samuel Mafon for the earnest, he must now be charged debtor to fugar for the like sum, as must also cash for the money now received.]

3

<i>I</i>	Received from William Marth, the 5 bales of muslin I had agreed for, at 34l. 15s. per bale.
----------	---

Paid in part, for the difference	100    0    0
----------------------------------	---------------

The rest I owe him	23    15    0
--------------------	---------------

123	15	0
-----	----	---

# W A S T E - B O O K.

15

*London, August 3d, 1788.*

*I* Robert Moore having 5 pipes of Canary in his custody, at 46l. per pipe, I have agreed to go halves in them, and paid him -

l.	s.	d.
115	0	0

[In this, and such like cases, where your partner has the management, you have only to charge the goods in his hands debtor for the money you pay or owe, and creditor for the money you receive, or is owing to you on their accompt, as in their example, where Canary in the hands of Robert Moore is debtor to cash.]

9

*I* Received advice from Robert Moore, that he has sold the 5 pipes of Canary, for 240l. there being due to me for my share -

120	0	0
-----	---	---

16

*I* Agreed to go partners with Robert Coleman in 4 hhds. brandy, which he has value 120l. for which I owe him -

60	0	0
----	---	---

G 2

*London, August 18th, 1788.*

*I* Received of Robert Moore, in full, for my  
half share of Canary

In cash	-	-	83	0	0
Sugar, 1 hogthead	-	-	37	0	0
			<hr/>		

120 0 0

*I* Delivered to Robert Moore, to sell for our  
joint accounts, 5 bales of muslin, at  
34l. 15s. per bale - - -

173 15 0

[Here, as you have delivered the muslin to Robert Moore, it must now be titled, muslin in the hands of Moore, which make debtor to muslin for your half share, and charge Moore's accompt current debtor for his half.]

20

*I* Bought in company with Peter Dealwell,  
having each of us paid down our shares,  
10 hhds. tobacco, at 55l. 10s. per hhd. the  
goods being in my custody - -

555 0 0

[In this case, having each paid down his share, charge tobacco in Co. with Dealwell, debtor to sundries, viz. to cash for your share paid, and to Dealwell's account Co. for his share.]



*London, August 24th, 1788.*

*I* Paid Robert Coleman for my half share of  
4 hhds. of brandy - -

60 0 0

25

*I* Bought of Peter Desbroffes, in company with  
George Parsons and James Lane, 12 pieces  
of cambric, at 7l. 10s. per piece, for  
which I paid - -

90 0 0

[Here, as you have paid for the whole of the  
cambric in company with Parsons and Lane, cam-  
bric in company must be debtors to cash; and in  
order to charge your partners for their shares, ob-  
serve this general rule---If money is due from your  
partner to you, your partner's accompt current must  
be made debtor to his accompt company. If from  
you to him, your partner's accompt company, debtor  
to his accompt current.]

27

*I* Sold 6 hhds. tobacco, in company with Peter  
Dealwell, at 57l. per hhd. for ready money

342 0 0

[In this case there is money due from you to your  
partner; therefore, by the general rule aforegoing,  
your partner's accompt company must be charged  
debtor to his accompt current, for his half share.]

*London, August 30th, 1788.*

*I* Robert Coleman having sold the 4 hhds.  
of brandy, for 126l. has paid me my half  
share - - -

63 0 0

*September 3d.*

*I* Received of George Parsons, in full, for his  
one-third share of cambrick 30 0 0  
Likewise of James Lane, for  
his one-third share - 30 0 0

60 0 0

[Your partners having here paid you their shares,  
their accompts current must now be discharged, by  
making cash debtor to them.]

5

*I* Sold the 4 hhds. tobacco, in company with  
Peter Dealwell, to Francis Clarke, at  
57l. 10s. per hhd. upon trust - -

230 0 0

[As the goods are here sold upon trust, you need  
not take notice of your partner's share until such  
time as you receive the money for them.]

London, September 8th, 1788.

- I Sold the 12 pieces cambric in company with George Parsons and James Lane, to Samuel Aveline, at 8l. per piece.

Received, in part,	-	-	50	0	0
Remains due	-	-	46	0	0
			<hr/>		

96	0	0
----	---	---

[Here, as you have received 50l. in part, give your partners accompts current credit for their shares of it, taking no notice of the remainder, until you are paid it.]

10

- I Bought of James Dalrymple, in company with Robert Moore, 2 pipes of Burgundy, at 95l. 10s. per pipe, upon trust, the goods being at my disposal - -

191	0	0
-----	---	---

14

- I Received of Samuel Aveline, in full -

46	0	0
----	---	---

16

- I Paid George Parsons, his one-third part of money for cambric - 32 0 0

Likewise James Lane, his one-third

part	-	-	-	32	0	0
				<hr/>		

64	0	0
----	---	---

*London, September 24th, 1788.*

- I* Admitted William Blake a partner in 3 hhds. claret, which I have at 35l. 10s. per hhd. and received of him for his half share

53 5 0

25

- I* Sold to Paul Roberts, 2 pipes of Burgundy, in company with Robert More, at 98l. 10s. per pipe, for which he has given me a draft at sight on John Leeds

197 0 0

26

- I* George Parsons, James Lane, and myself, each one-third, have bought 48 pieces of cambric, at 7l. 10s. per piece, and sent as an adventure to Lisbon, on board the Trident, Captain John Burrows, consigned to Stephen Le Grand, marked and numbered as per margin

SLG.  
No. I.

Sundry charges amount to

360 0 0

8 10 0

368 10 0

For which we have each paid our joint shares.

# W A S T E - B O O K.

21

*London, September 28th, 1788.*

*I* John Leeds refusing to accept Paul Roberts's  
bill, I returned it - 197 0 0  
Paid for protesting, &c. - 0 8 0

l.	s.	d.
197	8	0

*October 1st.*

*I* Bought of Samuel Aveline, in company with  
George Parsons and James Lane, 6 pipes  
of sherry, at 50l. 10s. per pipe, to pay at  
10 days - - -

303	0	0
-----	---	---

6

*I* Admitted Robert Coleman a partner in 12  
pieces of dimity, at 8l. 15s. per piece, for  
which he is to pay me -

52	10	0
----	----	---



*London, October 8th, 1788.*

I	Bought of John Shelly, in company with Peter Dealwell, 4 pipes of Canary, at 45l. 10s. per pipe	-	-	
	For which we have paid, in part,	100	0	0
	Peter Dealwell having paid	-	50	0
	Paid by me	-	-	50 0 0

L. s. d.  
182 0 0

[In this case, as each of you have paid money in part, charge Canary, in company with Dealwell, debtor to fundries, viz. to cash, for what you paid, to Dealwell's accompt current, for the money he paid, and to John Shelly, the rest due; after which make your partner's accompt current debtor to his company, for his half share of Canary; by which method the accompt company will be properly charged with his share of the goods, and the accompt current shew the sum he is indebted.]

II

I	George Parsons and myself have paid Samuel Avelin, in full, for the sherry.			
	George Parsons having paid	-	160	0
	Paid by me	-	-	143 0 0

303 0 0

# WASTE - B O O K.

23

London, October 18th, 1788.

l. s. d.

I Paul Robert's is become a bankrupt, therefore have received for his debt of 197l. 8s. for Burgundy, in company with Robert Moore, per composition, at 12s. in the pound - - -

118 8 6

[As your partner bears a share both in the money received, and loss sustained, the best way of journalizing this account, is to make sundries debtors to Paul Roberts, viz. cash for the sum received, and profit and loss for the abatement; then, in order to charge Robert Moore with his share of each, make Moore's account company, debtor to his current, for his share of the money received, and to profit and loss, for his share of the loss.]

I Received of the executors of my uncle Payne, the legacy he left me - - -

2000 0 0

20

I James Lane has paid us the money we advanced for him, viz.

To George Parsons - 59 0 0

To me - - - 42 0 0

101 0 0

*London, October 21<sup>st</sup>, 1788.*

*I* Given Robert Moore a bill on Charles Snow,  
in full, for his share of money received,  
per composition of Paul Roberts -

59 4 3

*I* William Blake and myself have admitted  
John Clay, an equal sharer in 3 hhd. cla-  
ret, at 35l. 10s. per hhd. for which he has  
paid each of us 17l. 15s. amounting to

35 10 0

[The best way of stating this case, is to close the  
account of claret, in company with Blake, by mak-  
ing claret, in company with Blake and Clay debtor  
to it, by which means a proper account will be  
opened, wherein it will appear that both your part-  
ners are concerned; and as John Clay immediately  
pays each of you, charge Blake's account company,  
debtor to Clay's account, for his one-third part  
fold, and cash for your one-third; thus will Clay's  
account company be credited for his one-third share  
of the claret; and it will appear by Blake's account  
company, that he has parted with one-third of his  
share.]

*London, October 22d, 1788.*

I George Parsons, James Lane, and myself, have put into company, intending to make our shares equal with money, the under-mentioned goods, marked and numbered as per margin, viz.

I S.	George Parsons, 24 pieces of diaper, at 6l.				
No. 1.	per piece	-	-	144	0 0
2.	James Lane, 18 pieces silk gro-				
	gram, at 8l. 10s. per piece			153	0 0
3.	Myself 26 pieces, Scotch cloth,				
	bought of Peter Desbroffes,				
	upon trust, at 4l. 10s. per				
	piece	-	-	117	0 0
I	Charges, &c. paid by me	-		12	10 0

426 10 0

All which we have shipped on board the Expedition, John Moody, master, consigned to John Sharpe, merchant at Barbadoes, to sell for our account.

[In this case, charge the adventure to Barbadoes, debtor, to each of your partners' accompts current, for the goods by them put in, and to Peter Desbroffes, and cash for your own part; after which make each of your partners' accompts current debtor to their accompts company, for their third part of the whole.]

H

			<i>l.</i>	<i>s.</i>	<i>d.</i>
<hr/>					
<i>London, October 26th, 1788.</i>					
<i>I</i>	Bartered the 12 pieces of dimity, in company with Robert Coleman, at 8l. 15s. per piece, with Thomas Pamper, for 2 pipes of Lisbon wine, at 45l.	90	0	0	
	Received the difference in money	15	0	0	
		<hr/>			105 0 0
<hr/>					
		27			
<hr/>					
<i>I</i>	Upon adjusting accompts with George Parsons and James Lane, it appears that there is due to them from me as follows:				
	To George Parsons	-	1	16	8
	To James Lane	-	-	10	16 8
		<hr/>			12 13 4
	Which money I have paid in full.				
<hr/>					
<i>I</i>	Received from my factor, Peter Allen, at Amsterdam, to sell for our joint accounts, each half, 50 pieces of Holland, at 9l. 10s.	-	-	475	0 0
	Custom and other charges paid by me	-	-	30	10 0
		<hr/>			505 10 0



# W A S T E - B O O K.

27

*London, October 27th, 1788.*

*I* Received advice from Stephen Le Grand, at Lisbon, that he has sold the cambrick sent him, in company with George Parsons and James Lane, for 415l.

His commission, charges, &c. amounting to 16l. 12s. the net is - -

For which he has sent me a bill at sight, on John Strange.

l. s. d.

398 8 0

30

*I* George Parsons, James Lane, and myself, agreeing to share the 6 pipes of sherry, we have each taken 2 pipes - -

303 0 0

[Here charge each of your partners' accompts company, debtor to sherry in company for their shares, and sherry for your own share.]

*I* Received of John Strange, in full, for Stephen Le Grand's bill on him, 10 puncheons of rum, at 35l. 10s. per puncheon, for my own account - 355 0 0

The rest in cash - - 43 8 0

398 8 0

H 2

*London October 30th, 1788.*

		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>I</i>	Bought of Peter Thomas, in company with Robert Moore, 2 pipes of arrack, at 72l. per pipe, which money Moore paid -	144	0	0
	31			
<i>I</i>	Paid Robert Moore the money he advanced for my half share of arrack -	72	0	0
<i>I</i>	Bartered with George Lane, the 2 pipes of arrack, in company with Robert Moore, for 4 hhds. of claret, of the same value, which I have taken to myself - -	144	0	0

---

T H E

J O U R N A L.

B.

---

H 3

J O U R N A L.

LONDON, MAY 7<sup>th</sup>, 1788.

	l.	s.	d.
SUndries debtors to stock 8,282l. 11s. 3d.			
2 Cash, in ready money, - 5,658 0 0			
3 Red port, 1 pipe - - 45 10 0			
3 Tobacco, 3 hhds. at 56l. per hhd. 168 0 0			
3 Broad cloth, 7 pieces, at 18l. per piece - - 126 0 0			
4 Holland, 11 pieces, at 8l. 5s. per piece - - 90 15 0			
4 Brandy, 4 hhds. at 25l. 10s. per hhd. - - 102 0 0			
4 Logwood, 8 tons, at 3l. per ton 24 0 0			
5 South-Sea stock, 600 at 122 $\frac{1}{6}$ l. 733 0 0			
5 Rum, 1 puncheon - - 35 10 0			
5 Ship Neptune, one-third part 800 0 0			
6 Charles Snow - - 200 0 0			
6 Roger Romney - - 20 8 6			
6 Peter Allen - - 273 3 3			
7 Holland, for account of Tho- mas Tildesley, 12 pieces, on which I have paid charges, &c. - - 6 4 6			
	8282	11	3

## JOURNAL.

3

London, May 7th, 1788.

					l.	s.	d.
				Stock debtor to fundries, 692l. 14s.			
1							
7	To John Hatfield	-	-	300 0 0			
7	To Peter Reeves	-	-	80 0 0			
8	To Jonathan Dubois	-	-	0 2 0			
8	To Moses Guide	-		261 0 0			
7	To Holland, for account of Thomas Tildesley, 6 pieces sold to Isaac Lee	-	-	51 12 0			
					692	14	0
			12				
				Rum debtor to fundries, 35l. 10s.			
5	To cash, paid in part, for 1 puncheon	-	-	25 0 0			
2							
8	To William Blake, the rest due			10 10 0			
					35	10	0
			13				
				Sundries debtors to tobacco, 120l.			
2	Cash, received in part for 2 hhds.	100	0 0				
9	Bills receivable, for one on James Dalrymple, at 10 days, in full for the rest	-	-	20 0 0			
3					120	0	0



*London, May 15<sup>th</sup>, 1788.*

		<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{7}{6}$	John Hatfield debtor to Charles Snow, 100l. for my draft on him, on demand -	100	0	0
	----- 18 -----			
$\frac{9}{6}$	Sugar debtor to Charles Snow, 36l. 5s. Bought 1 hhd. of Francis Clarke, for which I have given him a bill on Charles Snow, at 6 days - - - -	36	5	0
	----- 20 -----			
$\frac{9}{1}$	Executors of uncle Payne, debtors to profit and loss, 2000l. For a legacy in their hands, payable at six months - - - -	2000	0	0
	----- 26 -----			
$\frac{2}{9}$	Cash, debtor to bills receivable, 20l. Received of James Dalrymple, Paul Mas- fia's bill on him - - - -	20	0	0

# JOURNAL.

5

*London, May 27th, 1788.*

		l.	s.	d.
$\frac{10}{5}$	Richard Hale, debtor to South-Sea stock, 249l. 15s.			
	Sold him upon trust, 200l. at 124 $\frac{7}{8}$ l. -	249	15	0
	<hr/> 28 <hr/>			
	Adventure to Hamburgh, debtor to fundries, 187l.			
$\frac{10}{10}$	To Thomas Griffiths, for 4 hhds. sugar, at 36l. 5s. per hhd. - - 145 0 0			
9	To sugar, for 1 hhd. of my own 36 5 0			
2	To cash, paid fundry charges - 5 15 0			
		187	0	0
	<hr/> 29 <hr/>			
$\frac{10}{2}$	Adventure to Hamburgh, debtor to cash, 7l. 9s. 6d.			
	Paid for insuring my sugar, at 4l. per cent. - - -	7	9	6

London, June 1st, 1788.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Claret, debtor to bills payable, 106l. 10s.			
$\frac{11}{11}$	Bought of Samuel Mafon, 3 hhds. at 35l. 10s. per hhd. for which he has drawn a bill on me, payable at 7 days, to Peter Downing	106	10	0
	<hr/> 2 <hr/>			
$\frac{11}{10}$	John Eden, debtor to Richard Hale, 5cl. For my Bill on Hale, payable to him -	50	0	0
	<hr/> 7 <hr/>			
	Goods for account of Peter Moren, debtor to cash, 29l. 12s. 6d.			
$\frac{12}{2}$	Paid custom, &c. on 5 pipes of Lisbon wine, and 10 tons of logwood - -	29	12	6
	<hr/> 11 <hr/>			
$\frac{11}{2}$	Bills payable, debtor to cash, 106l. 10s.			
	Paid Peter Downing, Samuel Mafon's bill	106	10	0

# JOURNAL.

7

*London, June 16th, 1788.*

		l.	s.	d.
<hr/>				
6	Roger Romney, debtor to fundries, 128l.			
3	To tobacco, for 1 hogthead - 56 0 0			
3	To broad cloth, for 4 pieces, at 18l. 72 0 0			
	<hr/>	128	0	0
	Given him in barter.			
	Sundries, debtors to Roger Romney, 142l.			
5	Rum, for 2 puncheons, at 35l. 10s. per puncheon - - 71 0 0			
9	Sugar, for 2 hhds. at 35l. 10s.			
6	per hhd. - - - 71 0 0			
	<hr/>	142	0	0
	Received of him in barter.			
	<hr/> 21 <hr/>			
	Paul Maffia, debtor to goods for account of Peter Moren, 34l.			
12	Sold him 10 tons of logwood, at 3l. 8s. per			
12	ton, to pay at 1 month - - 34 0 0	34	0	0
	<hr/> 25 <hr/>			
	House-expences, debtor to cash, 63l. 17s.			
12	Paid fundry bills, as per book, of house-			
2	expences - - - 63 17 0	63	17	0

London, June 30th, 1788.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	Lisbon wine, debtor to goods for account of Peter Moren, 225 <i>l.</i>				
$\frac{13}{12}$	For 5 pipes taken to myself, at 45 <i>l.</i> per pipe		225	0	0
	<hr/> <i>July 1st.</i> <hr/>				
	Goods for account of Peter Moren, debtor to fundries, 229 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i>				
$\frac{12}{1}$	To profit and loss, for my commission, at 2½ <i>l.</i> per cent.	- - 6 9 6			
13	To Peter Moren's account, at time, due from Paul Massia	- 34 0 0			
13	To Peter Moren's accompt current; in my hands	- 188 18 0			
		<hr/>	229	7	6
	<hr/> 3 <hr/>				
	Simon Cary, debtor to fundries, 116 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i>				
$\frac{14}{14}$	To Francis Clarke, for 1 pipe of Burgundy	- - 70 10 0			
3	To broad cloth, for 1 piece	20 0 0			
2	To cash, for cambrick and charges	22 15 0			
1	To profit and loss, for my commission, at 2½ per cent.	2 16 6			
		<hr/>	116	1	6



# JOURNAL.

9

*London, July 12th, 1788.*

		l.	s.	d.
	Peter Moren's accompt current, debtor to bills payable, 100l.			
$\frac{13}{11}$	For his bill on me, payable at 12 days, to James Henry	100	0	0
	----- 13 -----			
	Tamarinds, debtor to fundries, 56l.			
$\frac{14}{7}$	To Holland, for account of Tildesley, received 1 hhd. in exchange for 6 pieces of Holland, at 8l. 12s. per piece	51	12	0
7	To John Hatfield, for the difference of barter	4	8	0
	-----	56	0	0
	----- 14 -----			
	Holland, for account of Thomas Tildesley, debtor to fundries, 96l. 19s. 6d.			
$\frac{7}{1}$	To profit and loss, for my commission, at 2½l. per cent.	2	11	6
15	To Thomas Tildesley's account current, the net proceeds	94	8	0
	-----	96	19	6
	I			

*London, July 18th, 1788.*

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	Francis Clarke, debtor to sundries, 7cl. 10s.				
$\frac{14}{2}$	To cash, paid for the Burgundy, on account of Simon Cary - - -	70 0 0			
14	To Simon Cary, for the abatement - - -	0 10 0			
		<hr/>	70	10	0
	<hr/>	20			
	Adventure from Hamburgh, debtor to sundries, 222l. 10s.				
$\frac{15}{10}$	To adventure to Hamburgh, for the net proceeds returned in goods	212 10 0			
15	To Thomas Gary, due for charges, &c. - - -	10 0 0			
		<hr/>	222	10	0
	<hr/>	22			
	Cash, debtor to Paul Massia, 34l.				
$\frac{2}{12}$	Received of him for the logwood, on account of Peter Moren - - -		34	0	
	Peter Moren's accompt at time, debtor to his accompt current, 34l.				
$\frac{13}{13}$	For the money received of Paul Massia		34	0	0

# JOURNAL.

11

*London, July 26<sup>th</sup>, 1788.*

		l.	s.	d.
	Adventure from Hamburgh, debtor to cash, 12l. 10s.			
$\frac{15}{2}$	Paid freight, custom, &c. on my goods arrived from Hamburgh - -	12	10	0
	Sundries, debtors to adventure from Hamburgh, 84l.			
2	Cash, received in part, for 6 pieces of Holland, at 14l. per piece - 50 0 0			
$\frac{16}{15}$	John Milburn, the rest due - 34 0 0			
		84	0	0
	Sundries debtors to adventure from Hamburgh, 162l.			
4	Holland, for 6 pieces, at 9l. 10s. per piece - - 57 0 0			
$\frac{16}{15}$	Dimity for 12 pieces, at 8l. 15s. per piece - - 105 0 0			
		162	0	0
	I 2			

London, July 26th, 1788.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundries, debtors to John Horton, 228l. 10s.				
4	Brandy, for 2 hhds. at 25l. 10s.				
	per hhd. - - - 51 0 0				
$\frac{9}{16}$	Sugar, for 5 hhds. at 35l. 10s.				
	per hhd. - - - 177 10 0				
			228	10	0
	John Horton, debtor to sundries, 128l. 10s.				
$\frac{16}{2}$	To cash, paid him in money - 78 10 0				
6	To Peter Allen, for my draft on him - - - 50 0 0				
			128	10	0
	27				
	Thomas Freeman, debtor to sundries, 153l. 10s.				
$\frac{17}{5}$	To rum, for 2 puncheons, at 38l. 10s. per puncheon - - - 77 0 0				
4	To brandy, for 2 hhds. at 38l. 5s. per hhd. - - - 76 10 0				
			153	10	0
	Sundries debtors to Thomas Freeman, 120l.				
2	Cash, received in money - 100 0 0				
$\frac{9}{17}$	Bills receivable, for one at three days, on John Milbank - 20 0 0				
			120	0	0

London, July 27th, 1788.

		l.	s.	d.
	Bills payable, debtor to cash, 100l.			
$\frac{11}{2}$	Paid James Henry, Peter Moren's bill -	100	0	0
	----- 28 -----			
	William Marsh, debtor to cash, 50l.			
$\frac{17}{2}$	Agreed with him for 5 bales of muslin, at 34l. 15s. per bale, to be delivered on the 3d of next month, and advanced him	50	0	0
	-----			
	Cash, debtor to Simon Cary, 106l. 15s.			
$\frac{2}{14}$	For my bill on him to Richard Carter, for 610 dollars, value here received, at 42d. per dollar - - -	106	15	0
	----- 29 -----			
	Cash debtor to Samuel Mason, 10l.			
$\frac{2}{17}$	Received as earnest, for 3 hhds. of sugar, at 37l. per hhd. to be delivered in 3 days	10	0	0
	----- August 2d. -----			
	Cash debtor to bills receivable, 20l.			
$\frac{2}{9}$	Received of John Milbank, Thomas Free- man's bill - - -	20	0	0
	I 3			



London, August 2d, 1788.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundries, debtors to sugar, 111l.				
17	Samuel Mason, for value of ear-				
	nest - - - - -	10 0 0			
$\frac{2}{9}$	Cash, for the difference received,				
	in full, for 3 hhds. at 37l. per				
	hhd. - - - - -	101 0 0			
		<hr/>	111	0	0
	<hr/>	3			
	Muslin, debtor to William Marsh, 173l. 15s.				
18	Received the 5 bales I had agreed for, at				
$\frac{17}{17}$	34l. 15s. per bale - - -		173	15	0
$\frac{17}{2}$	William Marsh, debtor to cash, 100l.				
	Paid him in part of difference - -		100	0	0
	<hr/>				
	Canary, in the hands of Robert Moore,				
	debtor to cash, 115l.				
$\frac{18}{2}$	Paid him to go halves in 5 pipes, at 46l. per				
	pipe - - - - -		115	0	0

# JOURNAL.

15

*London, August 9th, 1788.*

		l.	s.	d.
	Robert Moore's accompt current, debtor to Canary, in the hands of Robert Moore, 120l.			
$\frac{18}{18}$	For my half-share of 5 pipes due from him	120	0	0
	_____ 16 _____			
	Brandy in the hands of Robert Coleman, debtor to Robert Coleman's accompt cur- rent, 60l.			
$\frac{19}{19}$	For my half-share of 4 hhds. due to him	60	0	0
	_____ 18 _____			
	Sundries debtors to Robert Moore's accompt current, 120l.			
2	Cash, received in money - 83 0 0			
$\frac{9}{18}$	Sugar, 1 hogthead - - 37 0 0	120	0	0
	_____			
	Sundries debtors to muslin, 173l. 15s.			
19	Muslin, in the hands of Robert Moore, for my half share of 5 bales delivered him to sell for our joint accounts - 86 17 6			
$\frac{18}{18}$	Robert Moore's accompt current, for his half share - - 86 17 6	173	15	0
	_____			

*London, August 20th, 1788.*

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Tobacco, in company with Peter Dealwell, debtor to sundries, 555 <i>l.</i>			
$\frac{20}{2}$	To cash for my half share of 10 hhds. at 55 <i>l.</i> 10 <i>s.</i> per hhd. - - 277 10 0			
20	To Peter Dealwell's accompt company, for his half share 277 10 0			
		555	0	0
	<hr/> 24 <hr/>			
	Robert Coleman's accompt current, debtor to cash, 60 <i>l.</i>			
$\frac{19}{2}$	Paid him for my half share of 4 hhds. brandy - - - 60 0 0			
	<hr/> 25 <hr/>			
	Cambrick, in company with George Parsons and James Lane, debtor to cash, 90 <i>l.</i>			
$\frac{21}{2}$	Paid for 12 pieces, at 7 <i>l.</i> 10 <i>s.</i> per piece - 90 0 0			
	<hr/>			
	George Parsons' accompt current, debtor to his accompt company, 30 <i>l.</i>			
$\frac{21}{22}$	For his third share of 12 pieces cambric 30 0 0			

## JOURNAL.

17

*London, August 25<sup>th</sup>, 1788.*

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	James Lane's accompt current, debtor to his accompt company, 30l.			
$\frac{22}{23}$	For his third share of 12 pieces of cambric	30	0	0
	<hr/> 27 <hr/>			
	Cash debtor to tobacco, in company with Peter Dealwell, 342l.			
$\frac{2}{20}$	Received for 6 hhds. at 57l. per hhd. -	342	0	0
	<hr/>			
	Peter Dealwell's accompt company, debtor to his accompt current, 171l.			
$\frac{20}{23}$	For his half share of money received for tobacco - - -	171	0	0
	<hr/> 30 <hr/>			
	Cash, debtor to brandy, in the hands of Ro- bert Coleman, 63l.			
$\frac{2}{19}$	Received for my half share of 4 hogsheds	63	0	0

London, September 3d, 1788.

			l.	s.	d.
	Cash, debtor to fundries, 60l.				
$\frac{2}{21}$	To George Parsons' accompt current, for his				
	third share of cambric - 30 0 0				
22	To James Lane's accompt current,				
	for his third share - - 30 0 0				
			60	0	0
	----- 5 -----				
	Francis Clarke, debtor to tobacco, in com-				
	pany with Peter Dealwell, 230l.				
$\frac{14}{20}$	Sold him 4 hhds. at 57l. 10s. per hhd. upon				
	trust - - - - -		230	0	0
	----- 8 -----				
	Sundries, debtors to cambric, in company				
	with George Parsons and James Lane, 96l.				
2	Cash, received in part for 12 pieces, at 8l.				
	per piece - - - 50 0 0				
$\frac{24}{21}$	Samuel Aveline, the rest due, 46 0 0				
			96	0	0



# JOURNAL.

19

*London, September 8th, 1788.*

		d.	s.	d.
	George Parsons' accompt company, debtor to his accompt current, 16l. 13s. 4d.			
$\frac{22}{21}$	For his third part of money received for cambric - - -	16	13	4
	James Lane's accompt company, debtor to his accompt current, 16l. 13s. 4d.			
$\frac{23}{22}$	For his third part of ditto - - -	16	13	4
	10			
	Burgundy in company with Robert Moore, debtor to James Dalrymple, 19l.			
$\frac{24}{24}$	Bought of him 2 pipes, at 95l. 10s. per pipe, upon trust - - -	191	0	0
	Robert Moore's account current, debtor to his accompt company, 95l. 10s.			
$\frac{18}{25}$	For his half share of 2 pipes of Burgundy	95	10	0
	14			
	Cash debtor to Samuel Aveline, 46l.			
$\frac{2}{24}$	Received of him, in full - - -	46	0	0

*London, September 14th, 1788.*

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	George Parsons' accompt company, debtor to his accompt current. 15l. 6s. 8d.				
$\frac{22}{21}$	For his third share of the money received of Samuel Aveline - -		15	6	8
	James Lane's accompt company, debtor to his accompt current, 15l. 6s. 8d.				
$\frac{23}{22}$	For his third share of ditto - -		15	6	8
	<hr/> 16 <hr/>				
	Sundries, debtors to cash, 64l.				
21	George Parsons' accompt current, paid his third part of money received for cambric - - 32 0 0				
$\frac{22}{2}$	James Lane's accompt current, ditto - - 32 0 0				
	<hr/> 64 0 0 <hr/>		64	0	0
	<hr/> 24 <hr/>				
	Claret, in company with William Blake, debtor to claret, 106l. 10s.				
$\frac{25}{11}$	Admitted William Blake a partner in 3 hhds. at 35l. 10s. per hhd. - -		106	10	0

## JOURNAL.

21

London, September 24th, 1788.

$\frac{2}{25}$  Cash, debtor to William Blake's accompt company, 53l. 5s.

Received of him for his half share of 3 hhds. of claret - - - - -

53 5 0

25

Bills receivable, debtor to Burgundy in company with Robert Moore, 197l.

$\frac{9}{24}$  Sold Paul Roberts 2 pipes at 98l. 10s. per pipe, for which he has given me a draft at sight on John Leeds - - -

197 0 0

26

Adventure to Lisbon, in company with George Parsons and James Lane, debtor to fundries, 368l. 10s.

$\frac{26}{2}$  To cash, for my third share of cambric and charges - 122 16 8

22 To George Parsons' accompt for his third part - 122 16 8

23 To James Lane's accompt company for his third part - 122 16 8

368 10 0

K

London, September 28th, 1788.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
<u>26</u>	Paul Roberts, debtor to fundries, 197l. 8s.				
9	To bills receivable, for his bill				
	on John Leeds, returned - 197 0 0				
2	To cash, for charge of protesting 0 8 0	197	8	0	
	Robert Moore's accompt current, debtor to				
<u>18</u>	his accompt company, 4s.				
25	For his half share of charges of protesting	0	4	0	
	<i>October 1st.</i>				
	Sherry, in company with George Parsons				
<u>26</u>	and James Lane, debtor to Samuel Ave-				
24	line, 303l.				
	For 6 pipes, at 50l. 10s. per pipe -	303	0	0	
<u>21</u>	George Parsons' accompt current, debtor to				
22	his accompt company, 101l.				
	For his third share of 6 pipes of sherry	101	0	0	
<u>22</u>	James Lane's accompt current, debtor to his				
23	accompt company, 101l.				
	For his third share of 6 pipes of sherry	101	0	0	

## JOURNAL.

23

London, October 6th, 1788.

		l.	s.	d.
	Dimity, in company with Robert Coleman, debtor to dimity, 105l.			
$\frac{27}{16}$	Admitted Robert Coleman a joint sharer in 12 pieces, at 8l. 15s. per piece -	105	0	0
	Robert Coleman's accompt current, debtor to his accompt company, 52l. 10s.			
$\frac{19}{27}$	For his half share of 12 pieces of dimity	52	10	0
	8.			
	Canary, in company with Peter Dealwell, debtor to fundries, 182l.			
$\frac{27}{2}$	To cash, paid by me in part for 4 pipes, at 45l. 10s. per pipe - 50 0 0			
23	To Peter Dealwell's accompt cur- rent, paid by him - 50 0 0			
28	To John Shelly the rest due 82 0 0			
		182	0	0
	Peter Dealwell's accompt current, debtor to his accompt company, 91l.			
$\frac{23}{20}$	For his half share of 4 pipes of canary	91	0	0
	K 2			



*London, October 11th, 1788.*

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	Samuel Aveline, debtor to fundries, 303l.				
$\frac{24}{21}$	To George Parsons' accompt current paid by him - - -	160 0 0			
2	To cash, paid by me -	143 0 0	303	0	0
	Sundries, debtors to Paul Roberts, 197l. 8s.				
2	Cash, received per composition, at 12s. in the pound - -	118 8 6			
$\frac{1}{26}$	Profit and loss, lost -	78 19 6	197	8	0
	Robert Moore's accompt company, debtor to fundries, 98l. 14s.				
$\frac{25}{18}$	To Moore's accompt current, for his half share of the money received	59 4 3			
1	To profit and loss, for his half share of the loss - -	39 9 9	98	14	0
	Cash, debtor to executors of uncle Payne, 2000l.				
$\frac{2}{9}$	Received of them the legacy left me by my uncle - - -		2000	0	0

# JOURNAL.

25

*London, October 20th, 1788.*

		l.	s.	d.
	Sundries, debtors to James Lane's accompt current, 101l.			
21	George Parsons' accompt current, for his money received - - 59 0 0			
$\frac{2}{22}$	Cash, received by me - - 42 0 0			
		101	0	0
	— 21 —			
	Robert Moore's accompt current, debtor to Charles Snow, 59l. 4s. 3d.			
$\frac{18}{6}$	For my bill on Charles Snow - -	59	4	3
	Claret, in company with William Blake and John Clay, debtor to claret, in company with Blake, 106l. 10s.			
$\frac{28}{25}$	Admitted John Clay a joint sharer in 3 hhd. at 35l. 10s. per hhd. - -	106	10	0
	Sundries, debtors to John Clay's accompt company, 35l. 10s.			
25	William Blake's accompt company, for the money received for his share 17 15 0			
$\frac{2}{28}$	Cash, received for my share - 17 15 0			
		35	10	0

K 3

*London, October 22d, 1788.*

				<i>l.</i>	<i>s.</i>	<i>d.</i>
		Adventure to Barbadoes, in company with Parsons and Lane, debtor to fundries, 426l. 10s.				
<u>29</u> 21		To George Parsons' accompt cur- rent, for 24 pieces of diaper, at 6l. per piece - 144 0 0				
22		To James Lane's accompt current, for 18 pieces of silk gogram, at 8l. 10s. per piece - 153 0 0				
29		To Peter Desbrosses, for 26 pieces Scotch cloth, at 4l. 10s. per piece 117 0 0				
2		To cash, for fundry charges - 12 10 0				
				426	10	0
<hr/>						
		George Parsons' accompt current, debtor to his accompt company, 142l. 3s. 4d.				
<u>21</u> 22		For his third share of adventure to Barba- does - - - 142 3 4				
<hr/>						
		James Lane's accompt current, debtor to his accompt company, 142l. 3s. 4d.				
<u>22</u> 23		For his third share of adventure to Barba- does - - - 142 3 4				

## JOURNAL.

27

London, October 26th, 1788.

			l.	s.	d.
	Sundries, debtors to dimity, in company with Robert Coleman, 105l.				
29	Lisbon wine, in company with Robert Coleman, received in barter, for 12 pieces of dimity, 2 pipes, at 45l. per pipe	90 0 0			
$\frac{2}{27}$	Cash, received the difference	15 0 0	105	0	0
	Robert Coleman's accompt company, debtor to his accompt current, 7l. 10s.				
$\frac{27}{19}$	For his half share of difference of barter		7	10	0
	27				
	Sundries, debtors to cash, 12l. 13s. 4d.				
21	George Parsons' accompt current, paid him	1 16 8			
$\frac{22}{2}$	James Lane's accompt current, ditto	10 16 8	12	13	4
	Holland, in company with Peter Allen, debtor to sundries, 505l. 10s.				
$\frac{30}{6}$	To Peter Allen's accompt current, for 50 pieces, at 9l. 10s. per piece	475 0 0			
2	To cash, paid custom, &c.	30 10 0	505	10	0

London, October 27th, 1788.

		l.	s.	d.
	Peter Allen's accompt current, debtor to his accompt company, 252l. 15s.			
$\frac{6}{30}$	For his half share of 50 pieces of Holland, &c. - - - - -	252	15	0
	Bills receivable, debtor to adventure to Lisbon, in company with Parsons and Lane, 398l. 8s.			
$\frac{9}{26}$	For one at sight on John Strange, in full of the net proceeds of our adventure	398	8	0
	30			
	Sundries debtors to sherry in company with Parsons and Lane, 303l.			
22	George Parsons' accompt company for 2 pipes - - - 101 0 0			
23	James Lane's accompt company for 2 pipes - - - 101 0 0			
$\frac{30}{26}$	Sherry, for 2 pipes taken as my share - - - 101 0 0			
		303	0	0



## JOURNAL.

29

London, October 30th, 1788:

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundries, debtors to bills receivable, 398l. 8s.				
5	Rum, for 10 puncheons, at				
	35l. 10s. - - - 355 0 0				
$\frac{2}{9}$	Cash, received in money - - 43 8 0				
			398	8	0
	George Parsons' accompt company, debtor to his accompt current, 132l. 16s.				
$\frac{22}{21}$	For his third part of the bill on John Strange received - - -		132	16	0
	James Lane's accompt company, debtor to his accompt current, 132l. 16s.				
$\frac{23}{22}$	For his third part of ditto - -		132	16	0
	Arrack, in company with Robert Moore, debtor to Moore's accompt current, 144l.				
$\frac{30}{18}$	Paid by him for 2 pipes, at 72l. per pipe		144	0	0
	Robert Moore's accompt current, debtor to his accompt company, 72l.				
$\frac{18}{25}$	For his half share of 2 pipes of arrack		72	0	0

London, October 31<sup>st</sup>, 1788.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Robert Moore's accompt current, debtor to cash, 72l.			
$\frac{18}{2}$	Paid him for my half share of arrack -	72	0	0
	Claret, debtor to arrack, in company with Robert Moore, 144l.			
$\frac{11}{30}$	For 4 hhds. at 36l. per hhd. in exchange for 2 pipes of arrack, value -	144	0	0
	Robert Moore's accompt company, debtor to his accompt current, 72l.			
$\frac{25}{18}$	For his half share of the value of arrack	72	0	0

---

T H E

L E D G E R.

B.

---

## A

	Fol.
Allen, Peter -	6
Adventure to Hamburgh	10
Adventure from Hamburgh	15
Aveline, Samuel -	24
Adventure to Lisbon, in company with Parsons and Lane	26
Adventure to Barbadoes, in company with Parsons and Lane -	29
Allen, Peter, his accompt company -	30
Arrack, in company with Robert Moore -	30

## C

	Fol.
Cash -	2
Claret -	11
Cary, Simon -	14
Clarke, Francis -	14
Canary in the hands of Robert Moore -	18
Coleman, Robert, his accompt current -	19
Cambric, in company with Parsons and Lane -	21
Claret in company with William Blake -	25
Coleman, Robert, his accompt company -	27
Canary, in company with Dealwell -	27
Claret, in company with Blake and Clay -	28
Clay, John, his accompt company -	28

## E

	Fol.
Executors of uncle Payne -	9
Eaden, John -	11

## B

	Fol.
Broad cloth -	3
Brandy -	4
Blake, William -	8
Bills receivable -	9
Bills payable -	11
Brandy, in the hands of Robert Moore -	19
Burgundy, in company with Moore -	24
Blake, William, his accompt creditor -	25
Balance -	31

## D

	Fol.
Dubois, Jonathan -	8
Dimity -	16
Dealwell, Peter, his accompt company -	20
Dealwell, Peter, his accompt current -	23
Dalrymple, James -	24
Dimity, in company with Coleman -	27
Desbrosses, Peter -	29

## F

	Fol.
Freeman, Thomas -	17

## G

	Fol.
Guide, Moses -	8
Griffiths, Thomas -	10
Goods, for account of Peter	
Moren -	12
Gary, Thomas -	15

## I

## L

Legwood -	4
Lisbon, wine -	13
Lane, James, his accompt cur-	
rent -	22
Lane, James, his accompt	
company -	23
Lisbon wine, in company with	
Coleman -	29

## H

	Fol.
Holland -	4
Holland, for account of Tho-	
mas Tildesley -	7
Hatfield, John -	7
Hale, Richard -	10
Houfe expences -	12
Horton, John -	16
Holland, in company with	
Peter Allen -	30

## K

## M

Maffia, Paul -	12
Moren, Peter, his accompt	
current -	13
Milburn, John -	16
Marsh, William -	17
Mason, Samuel -	17
Muslin -	18
Moore, Robert, his accompt	
current -	18
Muslin in the hands of Ro-	
bert Moore -	19
Moore, Robert his accompt	
company -	25

## L



## N

	Fol.
Neptune, Ship -	5

## O

## P

	Fol.
Profit and loss -	1
- Parsons, George, his accompt current -	21
Parsons, George, his accompt company -	22

## Q

## R

	Fol.
Red port -	3
Rum -	5
Romney, Roger -	6
Reeves, Peter -	7
Roberts, Paul -	26

## S

	Fol.
Stock -	1
South-Sea flock -	5
Snow Charles -	6
Sugar -	9
Sherry, in company with Parsons and Lane -	26
Shelly, John -	28
Sherry -	30

## T

	Fol.
Tobacco -	3
Tamarinds -	14
Tildefley, Thomas, his ac-	
compt current -	15
Tobacco, in company with	
Dealwell -	20

## U

## W

## X

## Y

## Z

I

## L E D G E R.

1788. STOCK		Dr.	F.	l.	s.	d.
May 7.	To fundries, as per Journal	-		692	14	0
	To balance, for the net of my estate		31	9610	6	2
				10303	0	2
PROFIT and LOSS		Dr.	F.	l.	s.	d.
Oct. 18.	To Paul Roberts, lost	-	26	78	19	6
	To house expences	-	12	63	17	0
	To stock, gained by trade	-	1	2020	8	11
				2163	5	5

# L E D G E R.

1

		F.	l.	s.	d.
1788.	PER CONTRA Cr.				
May 7.	By fundries, as per Journal -		8282	11	3
	By profit and loss, gained by trade		2020	8	11
			<hr/>	<hr/>	<hr/>
			10303	0	2
			<hr/>	<hr/>	<hr/>
		F.	l.	s.	d.
May 20.	PER CONTRA Cr.				
	By executors of uncle Payne, for a legacy in their hands -	9	2000	0	0
July 1.	By goods for account of Peter Moren, my commission -	12		6	9
3.	By Simon Cary, my commission, at $2\frac{1}{2}$ per cent. -	14		2	16
14.	By Holland, for account of Tildesley, my commission -	7		2	11
Oct. 18.	By Moore's accompt company for his half of loss by Paul Roberts	25	39	9	9
	By tobacco, gained -	3		8	0
	By broad cloath, gained -	3		2	0
	By brandy, gained -	4	25	10	0
	By South-Sea stock, gained -	5		5	8
	By rum, gained -	5		6	0
	By sugar, gained -	9		4	10
	By adventure to Hamburgh, gained	10	18	0	6
	By adventure from Hamburgh, gained	15	11	0	0
	By Canary in the hands of Robert Moore, gained -	18		5	0
	By brandy in the hands of Robert Coleman, gained -	19		3	0
	By tobacco in company v. Dealwell, my half of gain -	20		8	10
	By cambric, in company with Parsons and Lane, my third of gain -	21		2	0
	By Burgundy, in company with Moore, my half of gain -	24		3	0
	By adventure to Lisbon, in company with Parsons and Lane, gained	26		9	19
			<hr/>	<hr/>	<hr/>
			2163	5	5
			<hr/>	<hr/>	<hr/>

## L E D G E R.

		C A S H	Dr.	F.	L.	s.	d.
1788.							
May 7.	To stock, in ready money	-	1	5658	0	0	
13.	To tobacco, received in part for 2 hhds.	-	3	100	0	0	
26.	To bills receivable, received of James Dalrymple	-	9	20	0	0	
July 22.	To Paul Massia, received of him	-	12	34	0	0	
26.	To adventure from Hamburg, received in part for 6 pieces of Holland	-	15	50	0	0	
27.	To Thomas Freeman, received in money	-	17	100	0	0	
28.	To Simon Cary, for value here received of my bill on him	-	14	106	15	0	
29.	To Samuel Mafon, received as earnest for 3 hhds. sugar	-	17	10	0	0	
Aug. 2.	To bills receivable, received Thomas Freeman's bill	-	9	20	0	0	
—	To sugar, received the difference of 3 hhds.	-	9	101	0	0	
18.	To Robert Moore's accompt current, received in money	-	18	83	0	0	
27.	To tobacco, in company with Dealwell, received for 6 hhds.	-	20	342	0	0	
30.	To brandy, in the hands of Coleman, received my half share	-	19	63	0	0	
Sept. 3.			21				
8.	To fundries, as per Journal	-	22	60	0	0	
14.	To cambric, in company with Parsons and Lane, in part	-	21	50	0	0	
24.	To Samuel Aveline, received of him in full	-	24	46	0	0	
Oct. 18.	To Blake's accompt company, received his half of 3 hhds. of claret	-	25	53	5	0	
—	To Paul Roberts, received per composition	-	26	118	8	6	
20.	To executors of uncle Payne, received of them in full	-	9	2000	0	0	
21.	To James Lane's accompt current, received of him	-	22	42	0	0	
26.	To John Clay's accompt company, received for his share of claret, in company	-	28	17	15	0	
30.	To dimity, in company with Coleman, received the difference of barter	-	27	15	0	0	
	To bills receivable, received in money	-	9	43	8	0	
				9133	11	6	



# L E D G E R.

2

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
May 12.	By rum, paid in part for 1 puncheon		5	25	0	0
28.	By adventure to Hamburgh, paid charges		10	5	15	0
29.	By adventure to Hamburgh, paid for insurance		10	7	9	6
June 7.	By goods for account of Peter Moren, paid custom, &c.		12	29	12	6
11.	By bills payable, paid Peter Downing		11	106	10	0
25.	By house expences, paid sundry bills		12	63	17	0
July 3.	By Simon Cary, paid for cambric and charges		14	22	15	0
18.	By Francis Clarke, paid him for Burgundy		14	70	0	0
25.	By adventure from Hamburgh, paid freight, &c.		15	12	10	0
—	By John Horton, paid in money		10	78	10	0
27.	By bills payable, paid James Henry		11	100	0	0
28.	By William Murh, paid him in advance		17	50	0	0
Aug. 3.	By William Murh, paid him in part of difference		17	100	0	0
—	By Canary, in the hands of Robert Moore, paid my half		18	115	0	0
10.	By tobacco, in company with Dealwell, paid my half share of 10 hhds.		20	277	10	0
24.	By Robert Coleman's account current, paid my half of 4 hhds. brandy		19	60	0	0
25.	By cambric, in company with Parsons and Lane, paid for 12 pieces		21	90	0	0
Sept. 16.	By sundries, as per Journal		21	64	0	0
26.	By adventure to Lisbon, in company with Parsons and Lane, my third		26	122	16	8
28.	By Paul Roberts, for charge of protesting his bill		26	0	8	0
Oct. 8.	By Canary, in company with Dealwell, paid in part for 4 pipes		27	50	0	0
11.	By Samuel Aveline, paid by me		24	143	0	0
22.	By adventure to Barbadoes, in company with Parsons and Lane, paid sundry charges		29	12	10	0
27.	By sundries, as per Journal		21	12	13	4
—	By Holland, in company with Peter Allen, paid custom, &c.		30	30	10	0
31.	By Moore's account current, paid my half share of arrack		18	72	0	0
	By balance, remaining in my hands		31	741	4	6
				9133	11	6

L E D G E R.

1788.	RED PORT	Dr.	P.	F.	l.	s.	d.
May 7.	To stock, for	-	1	1	45	10	0

TOBACCO		Dr.	hh	F.	l.	s.	d.
May 7.	To stock, at 56l. per hhd. for		3	1	168	0	0
	To profit and loss, gained	-		1	8	0	0
					176	0	0

BROAD CLOTH		Dr.	P.	F.	l.	s.	d.
May 7.	To stock, at 18l. per piece, for		7	1	126	0	0
	To profit and loss, gained			1	2	0	0
					128	0	0

# L E D G E R.

3

1788.

## PER CONTRA

Cr. P. F. l. s. d.

By balance, remaining

1 31 45 10 0

## PER CONTRA

Cr. hh F. l. s. d.

May 13. By sundries, as per Journal, sold

2 <sup>2</sup>/<sub>9</sub> 120 0 0

June 16. By Roger Romney, given in barter

1 6 56 0 0

176 0 0

## PER CONTRA

Cr. P. F. l. s. d.

June 16. By Roger Romney, bartered at 18l. per piece

4 6 72 0 0

July 3. By Simon Cary, for

1 14 20 0 0

By balance remaining, at 18l. per piece

2 31 36 0 0

128 0 0

## L E D G E R.

1788.		HOLLAND	Dr.	P.	F.	l.	s.	d.
May 7.	To stock, at 8l. 5s. per piece, for		11	1		90	15	0
July 26.	To adventure from Hamburgh, at 9l. 10s. per piece, for -		6	15		57	0	0
						147	15	0
<hr/>								
		BRANDY	Dr.	hh	F.	l.	s.	d.
May 7.	To stock, at 25l. 10s. per hhd. for		4	1		102	0	0
July 26.	To John Horton, at 25l. 10s. per hhd. for - - -		2	16		51	0	0
	To profit and loss, gained -			1		25	10	0
						178	10	0
<hr/>								
		LOGWOOD	Dr.	T.	F.	l.	s.	d.
May 7.	To stock, at 3l. per ton, for -		8	1		24	0	0

# L E D G E R.

4

1783.	PER CONTRA	Cr. P. F.	l.	s.	d.
	By balance, for 11 pieces, at 8l. 5s.				
	and 6 pieces, at 9l. 10s.	-	173	147	15 0

July 27.	PER CONTRA	Cr. hh F.	l.	s.	d.
	By Thomas Freeman, at 38l. 5s. per hhd. for	-			
		2 17	76	10	0
	By balance, remain at 25l. 10s. per hhd.	-			
		43	102	0	0
			178	10	0

	PER CONTRA	Cr. tu F.	l.	s.	d.
	By balance, remain at 3l. per tun	-	83	24	0 0



1788.		SOUTH-SEA STOCK	Dr.	F.	l.	s.	d.
May 7.	To stock, at 122½l. for 600.	-		1	733	0	0
	To profit and loss, gained	-		1	5	8	4
					738	8	4
<hr/>							
		R U M	Dr.	P.	F.	l.	s.
May 7.	To stock, for	-		1	1	35	10
12.	To fundries, as per Journal, for			1	2	35	10
					8		
June 16.	To Roger Romney, at 35l. 10s. per puncheon, for	-		2	6	71	0
Oct. 30.	To bills receivable, at 35l. 10s. per puncheon, for	-		10	9	355	0
	To profit and loss, gained	-		1	6	0	0
					503	0	0
<hr/>							
		SHIP NEPTUNE	Dr.	F.	l.	s.	d.
May 7.	To stock, for one-third part	-		1	800	0	0

# L E D G E R.

5

1788.		PER CONTRA	Cr.	F.	l.	s.	d.	
May 27.	By Richard Hale, fold him at 124 $\frac{7}{8}$ l.							
	200 - - -			10	249	15	0	
	By balance, for 400, at 122 $\frac{1}{8}$ l. per 100			31	488	13	4	
					738	8	4	
<hr/>								
		PER CONTRA	Cr.	P.	F.	l.	s.	d.
July 27.	By Thomas Freeman, at 38l. 10s. per puncheon - - -			2	17	77	0	0
	By balance, remaining, at 35l. 10s. per puncheon - - -			12	31	426	0	0
						503	0	0
<hr/>								
		PER CONTRA	Cr.	F.	l.	s.	d.	
	By balance, for a third part remaining			31	800	0	0	
<hr/>								
M								

1788.		CHARLES SNOW	Dr.	F.	l.	s.	d.
May 7.	To stock	-	-	1	200	0	0
<hr/>							
		ROGER ROMNEY	Dr.	F.	l.	s.	d.
May 7.	To stock	-	-	1	20	8	6
June 16.	To fundries, as per Journal	-	-	3	128	0	0
				3	148	8	6
<hr/>							
		PETER ALLEN	Dr.	F.	l.	s.	d.
May 7.	To stock	-	-	1	273	3	3
Oct. 27.	To his accompt company, for his half share of 50 pieces Holland, &c.			30	252	15	0
					525	18	3

# L E D G E R.

6

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
May 15.	By John Hatfield, for my draft on him		7	100	0	0
18.	By fugar, for my draft on him to Francis Clarke - -		9	36	5	0
Oct. 21.	By Moore's accompt current, for my bill on him - -		18	59	4	3
	By balance, due to me - -		31	4	10	9
				200	0	0
	PER CONTRA	Cr.	F.	l.	s.	d.
June 16.	By fundries, as per Journal -		5 9	142	0	0
	By balance due to me -		31	6	8	6
				148	8	6
	PER CONTRA	Cr.	F.	l.	s.	d.
July 26.	By John Horton, for my draft on him		16	50	0	0
Oct. 27.	By Holland, in company with P. Allen, for 50 pieces, at 9l. 10s. -		30	475	0	0
	By balance, due to me - -		31	0	18	3
				525	18	3

## L E D G E R.

					1788.		
					l.	s.	d.
	HOLLAND, for account of Thomas Tildesley	Dr.	P.	F.			
May 7.	To stock, paid charges on -		12	1	6	4	6
July 14.	To fundries, as per Journal -			1	96	19	6
				15	103	4	0
<hr/>							
	JOHN HATFIELD	Dr.	F.		l.	s.	d.
May 15.	To Charles Snow, for my draft on him - - -		6		100	0	0
	To balance, due to him -		31		204	8	0
					304	8	0
<hr/>							
	PETER REEVES	Dr.			l.	s.	d.
	To balance, due to him - -		31		80	0	0



# L E D G E R.

7

1788.	PER CONTRA	Cr.	P.	F.	l.	s.	d.
May 7.	By stock, sold to Isaac Lee -	-	6	1	51	12	0
July 13.	By tamarinds, given in barter, at 8l. 12s. per piece -	-	6	14	51	12	0
					103	4	0
<hr/>							
	PER CONTRA	Cr.	F.		l.	s.	d.
May 7.	By stock -	-	1		300	0	0
July 3.	By tamarinds, for the difference of barter -	-	14		4	8	0
					304	8	0
<hr/>							
	PER CONTRA	Cr.	F.		l.	s.	d.
May 7.	By stock -	-	1		80	0	0
	M 3						

L E D G E R.

1788.	JONATHAN DUBOIS	Dr.	F.	l.	s.	d.
	To balance, due to him	-	31	0	2	0

MOSES GUIDE	Dr.	F.	l.	s.	d.
To balance, due to him	-	31	261	0	0

WILLIAM BLAKE	Dr.	F.	l.	s.	d.
To balance, due to him	-	31	10	10	0

L E D G E R.

8

1788. PER CONTRA		Cr.	F.	l.	s.	d.
May 7.	By stock	-	1	0	2	0

PER CONTRA		Cr.	F.	l.	s.	d.
May 7.	By stock		1	26	1	0

PER CONTRA		Cr.	F.	l.	s.	d.
May 12.	By rum, due to him	-	5	10	10	0

1788.	BILLS RECEIVABLE	Dr.	F.	l.	s.	d.
May 13.	To tobacco, for one on James Dalrymple, at ten days - -	-	3	20	0	0
July 27.	To Thomas Freeman, one on John Milbank, at 3 days - -	-	17	20	0	0
Sept. 25.	To Burgundy, in company with Moore, one on John Leeds at fight	-	24	197	0	0
Oct. 27.	To adventure to Lisbon, in company with Parsons and Lane, for one on John Strange, at fight - -	-	26	398	8	0
				635	8	0
	SUGAR	Dr. hh	F.	l.	s.	d.
May 18.	To Charles Snow, for my draft on him for - - -	-	1 6	36	5	0
June 16.	To Roger Romney, at 35l. 10s. per hhd. for - - -	-	2 6	71	0	0
July 26.	To John Horton, at 35l. 10s. per hhd. for - - -	-	5 16	177	10	0
Aug. 18.	To Robert Moore's accompt current, for - - -	-	1 18	37	0	0
	To profit and loss, gained - -	-	1	4	10	0
				326	5	0
	Executors of Uncle Payne	Dr.	F.	l.	s.	d.
May 20.	To profit and loss, for a legacy payable at 6 months - -	-	1 1	2000	0	0

# L E D G E R.

9

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
May 26.	By cash, received the bill on James Dalrymple - -		2	20	0	0
Aug. 2.	By cash, received Thomas Freeman's bill on John Milbank - -		2	20	0	0
Sept. 28.	By Paul Roberts, for his bill on John Leeds, returned - -		26	197	0	0
Oct. 30.	By fundries, as per Journal, for John Strange's bill - -		$\frac{5}{2}$	398	8	0
				635	8	0
<hr/>						
	PER CONTRA	Cr.	hh F.	l.	s.	d.
May 28.	By adventure to Hamburgh, for -		1 10	36	5	0
Aug. 2.	By fundries, as per Journal, at 37l. per hhd. - -		$3 \frac{17}{2}$	111	0	0
	By balance, remaining at 35l. 10s. per hhd. - - -		4 31	142	0	0
	- - - at 37l. per hhd. -		1	37	0	0
				326	5	0
<hr/>						
	PER CONTRA	Cr.	F.	l.	s.	d.
Oct. 18.	By cash, received in full -		2	2000	0	0





# L E D G E R.

10

		PER CONTRA	Cr.	F.	l.	s.	d.
1788.							
June 2.	By John Eden, for my bill on him			11	50	0	0
	By balance, due to me	-	-	31	199	15	0
					249	15	0
<hr/>							
		PER CONTRA	Cr.	F.	l.	s.	d.
July 20.	By adventure from Hamburgh, for the net returns	-	-	15	212	10	0
<hr/>							
		PER CONTRA	Cr.	F.	l.	s.	d.
May 28.	By adventure to Hamburgh, for four hhds. of sugar	-	-	10	145	0	0

## L E D G E R.

1788.	CLARET	Dr.	hh	F.	l.	s.	d.
June 1.	To bills payable, bought at 35l. 10s. per hhd. - -		3	11	106	10	0
Oct. 31.	To arrack, in company with Moore, at 36l. per hhd. - -		4	30	144	0	0
					250	10	0
<hr/>							
	BILLS PAYABLE	Dr.		F.	l.	s.	d.
June 11.	To cash paid Peter Downing, Samuel Mafon's bill - -		2		106	10	0
July 27.	To cash paid James Henry, Peter Moren's bill - -		2		100	0	0
					206	10	0
<hr/>							
	JOHN EDEN	Dr.		F.	l.	s.	d.
June 2.	To Richard Hale, for my bill on him		10		50	0	0

# L E D G E R.

11

1788.	PER CONTRA	Cr.	hh	F.	l.	s.	d.
Sep. 24.	By claret, in company with Blake, at 35l. 10s. per hhd. - -	-	-	3 25	106	10	0
	By balance, remaining, at 36l. per hhd. - - -	-	-	4 31	144	0	0
					250	10	0
<hr/>							
	PER CONTRA	Cr.		F.	l.	s.	d.
June 1.	By claret, for one to Peter Downing, at 7 days - - -	-	-	11	106	10	0
July 12.	By Moren's accompt current, for one to James Henry, at 12 days -	-	-	13	100	0	0
					206	10	0
<hr/>							
	PER CONTRA	Cr.		F.	l.	s.	d.
	By balance, due to me N	-	-	31	50	0	0

1788.	Goods for account of Peter Moren	Dr.	F.	l.	s.	d.
June 7.	To cash, paid custom on 5 pipes Lisbon, and 10 tons of logwood	-	2	29	12	6
July 1.	To fundries, as per Journal	-		229	7	6
				259	0	0
<hr/>						
	PAUL MASSIA	Dr.	F.	l.	s.	d.
June 21.	To goods for account of Peter Moren, 10 tons of logwood	-	12	34	0	0
<hr/>						
	HOUSE EXPENCES	Dr.	F.	l.	s.	d.
June 25.	To cash, paid fundry bills	-	2	63	17	0



# L E D G E R.

12

1788. PER CONTRA Cr.

June 21. By Paul Massia, for 10 tons of log-wood, at 3l. 8s. - -  
30. By Lisbon wine, taken 5 pipes, at 45l. per pipe - - -

F.	l.	s.	d.
12	34	0	0
13	225	0	0
	259	0	0

PER CONTRA Cr.

July 22. By cash, in full - -

F.	l.	s.	d.
2	34	0	0

PER CONTRA Cr.

By profit and loss -  
N 2

F.	l.	s.	d.
1	63	17	0



# L E D G E R.

13

1788. PER CONTRA

Cr. P. F. l. s. d.

By balance, remaining, at 45l. per  
pipe - - -

5 31 225 0 0

PER CONTRA

Cr.

F. l. s. d.

July 1. By goods for account of Moren, due  
from Paul Maffia - -

12 34 0 0

PER CONTRA

Cr.

F. l. s. d.

July 1. By goods for account of Moren, in my  
hands - -

12 188 18 0

22. By Moren's accompt at time, for mo-  
ney received of Maffia - -

13 34 0 0

222 18 0

N 3



# L E D G E R.

14

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
July 18.	By Francis Clarke, abated him -	-	14	0	10	0
28.	By cash, for my bill on him for 610 dollars, value here received -	-	2	106	15	0
	By balance, due to me -	-	31	8	16	6
				116	1	6
<hr/>						
	PER CONTRA	Cr.	F.	l.	s.	d.
July 3.	By Simon Cary, for one pipe of Burgundy -	-	14	70	10	0
	By balance, due to me -	-	31	230	0	0
				300	10	0
<hr/>						
	PER CONTRA	Cr.	hh F.	l.	s.	d.
	By balance, remaining -	-	1 31	56	0	0





# L E D G E R.

15

1788. PER CONTRA Cr.

July 14. By Holland for account of Tildesley,  
the net proceeds - -

F.	l.	s.	d.
7	94	8	0

PER CONTRA Cr.

July 26. By fundries, as per Journal -

By fundries, as per Journal -

F.	l.	s.	d.
2	84	0	0
16			
4			
16	162	0	0
	246	0	0

PER CONTRA Cr.

July 20. By adventure from Hamburgh, for  
charges, &c. - -

F.	l.	s.	d.
15	10	0	0

		Dr.	F.	l.	s.	d.
1788.	JOHN MILBURN					
June 26.	To adventure from Hamburgh, due in part for 6 pieces of Holland -		15	34	0	0
<hr/>						
		Dr.	P. F.	l.	s.	d.
July 26.	To adventure from Hamburgh, at 18l. 15s. per piece, for -		12 15	105	0	0
<hr/>						
		Dr.	F.	l.	s.	d.
July 26.	To fundries, as per Journal -		$\frac{2}{6}$	128	10	0
	To balance due to him -		31	100	0	0
				228	10	0

# L E D G E R.

16

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
	By balance, due to me	-	31	34	0	0

	PER CONTRA	Cr.	P.	F.	l.	s.	d.
Oct. 6.	By dimity, in company with Coleman, at 8l. 15s. per piece	-	12	27	105	0	0

	PER CONTRA	Cr.	F.	l.	s.	d.
July 26.	By fundries, as per Journal	-	4 9	228	10	0

		Dr.	F.	l.	s.	d.
1788.	THOMAS FREEMAN		5			
July 27.	To fundries, as per Journal	-	4	153	10	0
<hr/>						
		Dr.	F.	l.	s.	d.
July 28.	To cash advanced him, upon an agree-					
	ment for 5 bales muslin	-	2	50	0	0
Aug. 3.	To cash paid him, in part of diffe-					
	rence	- - -	2	100	0	0
	To balance, due to him	- -	31	23	15	0
				173	15	0
<hr/>						
		Dr.	F.	l.	s.	d.
Aug. 2.	SAMUEL MASON					
	To fugar, for value of earnest	-	9	10	0	0



# L E D G E R.

17

		PER CONTRA	Cr.	F.	l.	s.	d.
1788.				2	120	0	0
July 27.	By fundries, as per Journal	-	-	9			
	By balance, due to me	-	-	31	33	10	0
					153	10	0
<hr/>							
		PER CONTRA	Cr.	F.	l.	s.	d.
Aug. 3.	By muslin, for 5 bales, at 34l. 15s.			18	173	15	0
	per bale	-	-				
<hr/>							
		PER CONTRA	Cr.	F.	l.	s.	d.
July 29.	By cash, received as earnest for three			2	10	0	0
	hhds. fugar	-	-				

O

1788.	MUSLIN	Dr.	B.	F.	£.	s.	d.
Aug. 3.	To William Marsh, at 34l. 15s. per bale		5	17	173	15	0
	CANARY in the hands of Robert Moore,	Dr.	F.		£.	s.	d.
Aug. 3.	To cash, paid to go halves in 5 pipes, at 46l. per pipe		2		115	0	0
	To profit and loss, gained		1		5	0	0
					120	0	0
	ROBERT MOORE's accompt current	Dr.	F.		£.	s.	d.
Aug. 9.	To canary in the hands of Moore, for my half share		18		120	0	0
18.	To muslin, his half share of 5 bales delivered him		18		86	17	6
Sept. 10.	To his accompt company, for his half share of 2 pipes of Burgundy		25		95	10	0
28.	To his accompt company, for his half charge of protesting		25		0	4	0
Oct. 21.	To Charles Snow, for my bill on him		6		59	4	3
30.	To his accompt company, for his half share of two pipes of arrack		25		72	0	0
31.	To cash paid him, for my half share of arrack		2		72	0	0
					505	15	9

# L E D G E R.

18

1788.		PER CONTRA	Cr.	B. F.	l.	s.	d.
Aug 18.	By fundries, as per Journal, for	-	-	5 $\frac{19}{18}$	173	15	0
		PER CONTRA	Cr.	F.	l.	s.	d.
Aug. 9.	By Moore's accompt current, my half share of 5 pipes	-	-	18	120	0	0
		PER CONTRA	Cr.	F.	l.	s.	d.
Aug. 18.	By fundries, as per Journal	-	-	$\frac{2}{9}$	120	0	0
Oct. 18.	By his accompt company, his half of money received per composition	-	-	25	59	4	3
30.	By arrack in company with Moore, paid by him for 2 pipes	-	-	30	144	0	0
31.	By his accompt company, for his half of the value of arrack	-	-	25	72	0	0
	By balance, due to me	-	-	31	110	11	6
					505	15	9

		F.	l.	s.	d.
1788.	BRANDY, in the hands of Coleman man Dr.				
Aug. 16.	To Coleman's accmpt current, my half share of 4 hhds. -	19	60	0	0
	To profit and loss, gained -	1	3	0	0
			63	0	0
ROBERT COLEMAN's accmpt current Dr.		F.	l.	s.	d.
Aug. 24.	To cash, paid him my half share of 4 hhds. brandy - -	2	60	0	0
Oct. 6.	To his accmpt company, for half of 12 pieces of dimity - -	27	52	10	0
			112	10	0
MUSLIN in the hands of Robert Moore Dr.		F.	l.	s.	d.
Aug. 18.	To muslin, my half share of 5 bales delivered him - -	18	86	17	6

# L E D G E R.

19

1788.

PER CONTRA

Cr.

Aug. 30. By cash, received my half share of  
4 hhds. - -

F.	l.	s.	d.
2	63	0	0

PER CONTRA

Cr.

Aug. 16. By brandy in the hands of Coleman,  
my half share of 4 hhds. -

Oct. 6. By his accompt company for his half of  
difference of barter -  
By balance, due to me -

F.	l.	s.	d.
19	60	0	0
27	7	10	0
31	45	0	0
	112	10	0

PER CONTRA

Cr.

By balance, remaining my half share  
of 5 bales - -

O 3

F.	l.	s.	d.
31	86	17	6



1788.	TOBACCO, in company with Dealwell	hh	F.	l.	s.	d.
	Dr.					
Aug. 20.	To fundries, as per Journal, at 55l. 10s. per hhd.	10	2	555	0	0
	To profit and loss, for my half share of gain		20			
	To Dealwell's accompt company, his half share of gain		1	8	10	0
			20	8	10	0
	[In balancing the above accompt, as the gain is to be divided betwixt your partner and you, make tobacco, in company with Dealwell, debtor to profit and loss for your half, and to Dealwell's accompt company, for his half; but shall hereafter, in such like accompts as this, make use of the word fundries, for the sake of brevity.]			572	0	0
<hr/>						
	PETER DEALWELL's accompt company		F.	l.	s.	d.
	Dr.					
Aug. 27.	To his accompt current, for his half share of 6 hhds. of tobacco	23	171	0	0	
	To Canary, in company with Dealwell, for 2 pipes, as his share	27	91	0	0	
	To balance, due at time, for his half of 4 hhds. of tobacco, to Francis Clarke	31	115	0	0	
			377	0	0	
	[The money not being yet paid by Francis Clarke, Dealwell's accompt current cannot be credited for his share, and consequently his accompt company will remain open after the accompt of goods in company is balanced; but, as I have observed in the Introduction, page xxiii, that it may be then looked upon as an accompt at time, have here treated it as such, by making it debtor to balance, for his share of the money due from Francis Clarke.]					

# L E D G E R.

20

1788. PER CONTRA

Cr. hh | F. | l. | s. | d.

Aug. 27.	By cash, sold at 57l. per hhd. -	6	2	342	0	0
Sept. 5.	By Francis Clarke, sold him at 57l. 10s. per hhd. -	4	14	230	0	0

			572	0	0
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PER CONTRA

Cr. F. | l. | s. | d.

Aug. 20.	By tobacco, in company with Dealwell, for his half share of 10 hdds -	20	277	10	0	0
Oct. 8.	By his accompt current for his half share of 4 pipes Canary -	23	91	0	0	0
	By tobacco, in company with Dealwell, his half of gain -	20	8	10	0	0

			377	0	0
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		P.	F.	l. s. d.		
1788.	CAMBRIC, in company with Parsons and Lane	Dr.				
Aug. 25.	To cash, at 7l. 10s. per piece for	12	2	90	0	0
	To fundries, gained - - -			6	0	0
				96	0	0
<hr/>						
	GEORGE PARSONS' accompt cur- rent	Dr.	F.	l.	s.	d.
Aug. 25.	To his accompt company, for his third of 12 pieces of cambric -	22		30	0	0
Sep. 16.	To cash, paid his third of money re- ceived for cambric - - -	2		32	0	0
Oct. 1.	To his accompt company. for his third of 6 pipes of sherry -	22		101	0	0
20.	To James Lane's accompt current, for his money received - - -	22		59	0	0
22.	To his accompt company, his third of adventure to Barbadoes -	22		142	3	4
27.	To cash, paid him - - -	2		1	16	8
	To balance due to him	31		132	16	0
				498	16	0

# L E D G E R.

21

1788.	PER CONTRA	Cr.	P.	F.	l.	s.	d.
Sept. 8.	By fundries, as per Journal, at 8l. per piece	-	12	$\frac{2}{24}$	96	0	0
<hr/>							
	PER CONTRA	Cr.		F.	l.	s.	d.
Sept. 3.	By cash, received his third share of cambric	-		2	30	0	0
8.	By his accompt company for his third of money received for cambric	-		22	16	13	4
14.	By his accompt company for his third of money received of Aveline	-		22	15	6	8
Oct. 11.	By Samuel Aveline, paid by him	-		24	160	0	0
22.	By adventure to Barbadoes, in company with Parsons and Lane, for 24 pieces of diaper	-		29	144	0	0
30.	By his accompt company, for his third part of the bill on Strange	-		22	132	16	0
					498	16	0



		F.	l.	s.	d.
1788.	GEORGE PARSONS' accompt com- pany Dr.				
Sept. 8.	To his accompt current, for his third of money received for cambric -	21	16	13	4
14.	To his accompt current, his third of money received of Aveline -	21	15	6	8
Oct. 30.	To sherry, in company with Parsons and Lane, for 2 pipes -	26	10	1	0
	To his accompt current, for his third part of the bill on Strange -	21	13	2	6
	To adventure to Barbadoes, in com- pany with Parsons and Lane, his third part - -	29	14	2	3
			407	19	4
JAMES LANE's acct. current Dr.		F.	l.	s.	d.
Aug. 25.	To his accompt company for his third of 12 pieces of cambric -	23	30	0	0
Sept. 25.	To cash paid him his third of money received for cambric -	2	32	0	0
Oct. 1.	To his accompt company, for his third of 6 pipes of sherry -	23	10	1	0
22.	To his accompt company, for his third of adventure to Barbadoes -	23	14	2	3
27.	To cash, paid him -	2	10	16	8
	To balance, due to him -	31	13	2	16
			448	16	0



# L E D G E R.

22

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
Aug. 25.	By his accompt current, for his third of 12 pieces of cambric - - -		21	30	0	0
Sept. 26.	By adventure to Lisbon, in company with Parsons & Lane, for his third		26	122	16	8
Oct. 1.	By his accompt current, his third of 6 pipes of sherry - - -		21	101	0	0
22.	By his accompt current, his third of adventure to Barbadoes -		21	142	3	4
	By cambric, in company with Parsons & Lane, his third of gain -		21	2	0	0
	By adventure to Lisbon, in company with Parsons & Lane, his third gain		26	9	19	4
				407	19	4
	PER CONTRA	Cr.	F.	l.	s.	d.
Sept. 3.	By cash, received his third share of cambric - - -		2	30	0	0
8.	By his accompt company, his third of money received for cambric -		23	16	13	4
14.	By his accompt company, his third of money received of Aveline -		23	15	6	8
Oct. 20.	By fundries, as per Journal -		21			
			2	101	0	0
22.	By adventure to Barbadoes, in com- pany with Parsons & Lane, for 18 pieces of silk grogram - -		29	153	0	0
30.	By his accompt company, his third part of the bill on Strange -		23	132	16	0
				448	16	0

		F.	l.	s.	d.
1788.	JAMES LANE's accompt company Dr.				
Sept. 8.	To his accompt current, his third of money received for cambric -	22	16	13	4
14.	To his accompt current, his third of money received of Aveline -	22	15	6	8
Oct. 30.	To sherry, in company with Parsons & Lane, for 2 pipes - -	26	10	1	0
	To his accompt current, for his third part of the bill on Strange -	22	13	2	16
	To adventure to Barbadoes, in company with Parsons & Lane, his third part - - - -	29	14	2	3
			407	19	4
PETER DEALWELL's accompt current Dr.		F.	l.	s.	d.
Oct. 8.	To his accompt company, for his half share of 4 pipes of Canary -	20	9	1	0
	To balance, due to him - -	31	13	0	0
			221	0	0

# L E D G E R.

23

1788. PER CONTRA		Cr.	F.	l.	s.	d.
Aug. 25.	By his accompt current, for his third of 12 pieces of cambric -		22	30	0	0
Sept. 26.	By adventure to Lisbon, in company with Parsons & Lane, his third part		26	122	16	8
Oct. 1.	By his accompt current, for his third of 6 pipes of sherry - -		22	101	0	0
22.	By his accompt current, for his third of adventure to Barbadoes -		22	142	3	4
	By cambric, in company with Parsons and Lane, his third of gain -		22	2	0	0
	By adventure to Lisbon, in company with Parsons and Lane, his third, gain		26	9	19	4
				407	19	4
<hr/>						
PER CONTRA		Cr.	F.	l.	s.	d.
Aug. 27.	By his accompt company, for his half share of 6 hhds. tobacco -		20	171	0	0
Oct. 8.	By Canary, in company with Dealwell, paid by him - -		27	50	0	0
				221	0	0

P

1788.	SAMUEL AVELINE	Dr.	P.		l.	s.	d.
Sep. 8.	To cambric in company with Parsons & Lane, due in part for 12 pieces -			21	46	0	0
Oct. 11.	To fundries as per Journal - -			21	303	0	0
				2			
					349	0	0
<hr/>							
	BURGUNDY in company with Robt. Moore	Dr.	P. F.		l.	s.	d.
Sept. 10.	To James Dalrymple, bought at 59l. 10s. per pipe - - -			2 24	191	0	0
	To fundries, gained - -			I	6	c	0
				25			
					197	0	0
<hr/>							
	JAMES DALRYMPLE	Dr.	F.		l.	s.	d.
	To balance, due to him - -			31	191	0	0

# L E D G E R.

24

1788. PER CONTRA

Cr.

		F.	l.	s.	d.
Sep. 14.	By cash, received of him in full -	2	46	0	0
Oct. 1.	By sherry, in company with Parsons & Lane, 6 pipes, at 5ol. 10s. -	26	303	0	0
			349	0	0

PER CONTRA

Cr.

P.

F.

l.

s.

d.

Sep. 25.	By Bills receivable, for one on John Leeds in full for - - -	2	9	197	0	0
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PER CONTRA

Cr.

Sep. 10.	By burgundy, in company with Moore, for 2 pipes - - -					
----------	--	--	--	--	--	--

F.

l.

s.

d.

24

191

0

0

P 2



		F.	l.	s.	d.
1788.	ROBERT MOORE's accompt company Dr.				
Oct. 18.	To fundries, as per Journal -	18	98	14	0
31.	To his accompt current, his half share of value of arrack - - -	18	72	0	0
			170	14	0
<hr/>					
CLARET, in company with William Blake Dr.		hh F.	l.	s.	d.
Sep. 24.	To Claret, at 35l. 10s. per hhd. for	3 11	106	10	0
<hr/>					
WILLIAM BLAKE's accompt company Dr.		F.	l.	s.	d.
Oct. 21.	To John Clay's accompt company for his share of claret paid him - -	28	17	15	0
	To claret, in company with Blake and Clay, 1 hhd. as his share - -	28	35	10	0
			53	5	0

# L E D G E R.

25

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
Sep. 10.	By his accompt current, his half of 2 pipes of Burgundy - -		18	95	10	0
28.	By his accompt current, his half of charges of protest -		18	0	4	0
Oct. 30.	By his accompt current, his half of 2 pipes of arrack - -		18	72	0	0
	By Burgundy in company with Moore, his half of gain - -		24	3	0	0
				170	14	0
	PER CONTRA	Cr. hh. F.		l.	s.	d.
Oct. 21.	By claret, in company with Blake and Clay, at 35l. 10s. per hhd. -		328	106	10	0
	PER CONTRA	Cr.	F.	l.	s.	d.
Sep. 24.	By cash for his half share of 3 hhds. of claret - - -		2	53	5	0

1788.	ADVENTURE to Lisbon, in company with Parfons and Lane	Dr.	F.	l.	s.	d.
Sept. 26.	To fundries, as per Journal	-		368	10	0
	To fundries, gained	-		29	18	0
				398	8	0
<hr/>						
	PAUL ROBERTS	Dr.	F.	l.	s.	d.
Sept. 28.	To fundries, as per Journal	-	$\frac{9}{2}$	197	8	0
<hr/>						
	SHERRY, in company with Parfons and Lane	Dr.	P. F.	l.	s.	d.
Oct. 1.	To Samuel Aveline, at 50l. 10s. per pipe, for	-	6 24	303	0	0

# L E D G E R.

26

		PER CONTRA	Cr.	F.	l.	s.	d.
1788.							
Oct. 27.	By bills receivable, one at sight, on John Strange	-	-	9	398	8	0
		PER CONTRA	Cr.	F.	l.	s.	d.
Oct. 18.	By fundries, as per Journal	-	-	$\frac{2}{1}$	197	8	0
		PER CONTRA	Cr. P.				
Oct. 30.	By fundries, as per Journal, at 50l. 10s. per pipe, for	-	-	6	303	0	0

1788.		DIMITTY, in company with Robert P. F.		l. s. d.		
		Coleman Dr.				
Oct. 6.	To dimity, at 8l. 15s. per piece, for	12	16	105	0	0
ROBERT COLEMAN's accompt company Dr.				F.	l.	s. d.
Oct. 26.	To his accompt current, his half share of difference of barter - -	19		7	10	0
	To Lisbon wine, in company with Coleman, 1 pipe, as his share	29		45	0	0
				52 10 0		
CANARY, in company with Dealwell Dr.				P.	l.	s. d.
Oct. 8.	To fundries, as per Journal, at 45l. 10s. per pipe = =	4		182	0	0



# L E D G E R.

27

1788.	PER CONTRA	Cr.	P.	F.	l.	s.	d.
Oct. 26.	By fundries, as per Journal, bartered at 8l. 15s. per piece	-	-	12 $\frac{29}{2}$	105	0	0

	PER CONTRA	Cr.	F.	l.	s.	d.
Oct. 6.	By his accompt current, for his half of 12 pieces of dimity	-	-	19	52	0 0

	PER CONTRA	Cr.	P.	F.	l.	s.	d.
	By balance, taken as my share, at 45l. 10s. per pipe	-	-	2 31	91	0	0
	By Dealwell's accompt company, his share, at 45l. 10s. per pipe	-	-	2 20	91	0	0
					182	0	0

1788.	JOHN SHELLY	Dr.	F.	l.	s.	d.
	To balance, due to him	-	31	82	0	0
<hr/>						
	CLARET, in company with Blake and Clay	Dr.	hh F.	l.	s.	d.
Oct. 21.	To claret, in company with Blake, at 35l. 10s. per hhd. for	-	325	106	10	0
<hr/>						
	JOHN CLAY's acct. company	Dr.	F.	l.	s.	d.
	To claret, in company with Blake and Clay, for 1 hhd. as his share	-	28	35	10	0

# L E D G E R.

28

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
Oct. 8.	By Canary, in company with Dealwell, due in part for 4 pipes -		27	82	0	0
<hr/>						
	PER CONTRA	Cr.	hh F.	l.	s.	d.
	To balance, taken as my share -		1 31	35	10	0
	To Blake's accompt company, for his share - -		1 25	35	10	0
	To Clay's accompt company, for his share - -		1 28	35	10	0
				106	10	0
<hr/>						
	PER CONTRA	Cr.	F.	l.	s.	d.
Oct. 21.	By fundries, for his one third share of 3 hhds. Claret - -		25 2	35	10	0



# L E D G E R.

29

1788.	PER CONTRA	Cr.	F.	l.	s.	d.
	By balance, for my third part, value		31	142	3	4
	By Parsons' accempt company, his third part - -		22	142	3	4
	By Lane's accempt company, his third part - - -		23	142	3	4
				426	10	0

	PER CONTRA	Cr.	F.	l.	s.	d.
Oct. 22.	By adventure to Barbadoes, in company with Parsons & Lane, for 26 pieces of Scotch cloth - -		29	117	0	0

	PER CONTRA	Cr.	P.	F.	l.	s.	d.
	By balance, taken as my share -		1	31	45	0	0
	By Coleman's accempt current, for his share - - -		1	27	45	0	0
					90	0	0

\* Q



## L E D G E R.

		P.	F.	l.	s.	d.
1788.	HOLLAND, in company with Peter Allen	Dr.				
Oct. 27.	To fundries, for cost and charges of	50	$\frac{6}{2}$	505	10	0
<hr/>						
	PETER ALLEN's acct. comp.	Dr.	F.	l.	s.	d.
	To Holland, in company with Peter Allen, for 25 pieces as his share	-	30	252	15	0
<hr/>						
	S H E R R Y	Dr.	P. F.	l.	s.	d.
Oct. 30.	To sherry, in company with Parsons and Lane, taken as my share	-	2 26	101	0	0
<hr/>						
	ARRACK, in company with Robert Moore	Dr.	P. F.	l.	s.	d.
Oct. 30.	To Moore's accompt current, at 72l. per pipe. for	-	2 18	144	0	0

# L E D G E R.

30

1788.	PER CONTRA	Cr.	P. F.	l.	s.	d.
	By balance, taken as my share	-	25 31	252	15	0
	To Peter Allen's accompt company, for his share	-	25 30	252	15	0
				505	10	0

	PER CONTRA	Cr.	F.	l.	s.	d.
Oct. 27.	By his accompt current, his half share of 50 pieces of Holland	-	6	252	15	0

	PER CONTRA	Cr.	P. F.	l.	s.	d.
	By balance, remaining, at 50l. 10s. per pipe	-	2 31	101	0	0

	PER CONTRA	Cr.	F.	l.	s.	d.
Oct. 31.	By claret, given in barter, at 72l. per pipe	-	2 11	144	0	0

\* Q<sub>2</sub>

1788.	BALANCE	Dr.	F.	l.	s.	d.
	To cash, remaining in my hands	-	2	7411	4	6
	To red port, remaining 1 pipe	-	3	45	10	0
	To broad cloth, remaining 2 pieces at 18l. per piece	-	3	36	0	0
	To Holland, for 11 pieces, at 8l. 5s. per piece, and 6 pieces, at 9l. 10s.	-	4	147	15	0
	To brandy, for 4 hhd. at 25l. 10s. per hhd.	-	4	102	0	0
	To logwood, remaining 8 tons, at 3l. per ton	-	4	24	0	0
	To South-Sea stock, for 400l. at 122l. 1-6th.	-	5	488	13	4
	To rum, for 12 puncheons, at 35l. 10s.	-	5	426	0	0
	To ship Neptune, for one-third part	-	5	800	0	0
	To Charles Snow, due to me	-	6	4	10	9
	To Roger Romney, due to me	-	6	6	8	6
	To Peter Allen, due to me	-	6	0	18	3
	To sugar, for 4 hhd. at 35l. 10s. per hhd. and 1 at 37l.	-	9	179	0	0
	To Richard Hale, due to me	-	10	199	15	0
	To claret, remaining 4 hhd. at 36l. per hhd.	-	11	144	0	0
	To John Eden, due to me	-	11	50	0	0
	To Lisbon wine, for 5 pipes, at 45l. per pipe	-	13	225	0	0
	To Simon Cary, due to me	-	14	8	16	6
	To Francis Clarke, due to me	-	14	230	0	0
	To tamarinds, for 1 hhd.	-	14	56	0	0
	To John Milburn, due to me	-	16	34	0	0
	To Thomas Freeman, due to me	-	17	33	10	0
	To Robert Moore's accompt current, due to me	-	18	110	11	6
	To Robert Coleman's accompt current due to me	-	19	45	0	0
	To muslin in the hands of Moore, my half of 5 bales	-	19	86	17	6
	To Canary, in company with Dealwell, for 2 pipes, at 45l. 10s.	-	27	91	0	0
	To claret in company with Blake and Clay, for 1 hhd. as my share	-	28	35	10	0
	By adventure to Barbadoes, in company with Parsons and Lane, my third part	-	29	142	3	4
	To Lisbon wine, in company with Coleman, for 1 pipe, as my share	-	29	45	0	0
	To Holland, in company with Peter Allen, for 25 pieces, value	-	30	252	15	0
	To therry, remaining 2 pipes, at 50l. 10s. per pipe	-	30	101	0	0
				11562	19	2

# L E D G E R.

31

1788.	PER CONTRA	Cr.	F.	L.	s.	d.
	By John Hatfield, due to him - -	-	7	204	8	0
	By Peter Reeves, due to him - -	-	7	80	0	0
	By Jonathan Dubois, due to him -	-	8	0	2	0
	By Moses Guide, due to him - -	-	8	261	0	0
	By William Blake, due to him - -	-	8	10	10	0
	By Thomas Griffiths, due to him -	-	10	145	0	0
	By Peter Moren's accompt current, due to him - - - -	-	13	122	18	0
	By Thomas Tildesley's accompt current, due to him - - -	-	15	94	8	0
	By Thomas Gary, due to him - -	-	15	10	0	0
	By John Horton, due to him - - -	-	16	100	0	0
	By William Marsh, due to him - -	-	17	23	15	0
	By George Parsons' accompt current, due to him - - - -	-	21	132	16	0
	By James Lane's accompt current, due to him - - - -	-	22	132	16	0
	By Peter Dealwell's accompt current, due to him - - - -	-	23	130	0	0
	By James Dalrymple, due to him - -	-	24	191	0	0
	By Dealwell's accompt company, due at time, for half of 4 hhds. of tobacco, to Francis Clarke - - -	-	20	115	0	0
	By John Shelly, due to him - - -	-	28	82	0	0
	By Peter Desbrosses, due to him - -	-	29	117	0	0
	By stock, for the net of my estate - -	-	1	9610	6	2
				11562	19	2



# T R I A L   B A L A N C E

## T O   L E D G E R   ( B . )

F.	Drs.	l.	s.	d.	F.	Crs.	l.	s.	d.
1	—	771	13	6	1	—	10333	18	6
2	—	9133	11	6	2	—	1722	7	0
3	—	339	10	0	3	—	268	0	0
4	—	324	15	0	4	—	76	10	0
5	—	2030	0	0	5	—	326	15	0
6	—	874	6	9	6	—	862	9	3
7	—	203	4	0	7	—	487	12	0
8	—	0	0	0	8	—	271	12	0
9	—	2957	3	0	9	—	2782	13	0
10	—	444	4	6	10	—	407	10	0
11	—	507	0	0	11	—	313	0	0
12	—	356	17	0	12	—	293	0	0
13	—	359	0	0	13	—	256	18	0
14	—	472	11	6	14	—	177	15	0
15	—	235	0	0	15	—	350	8	0
16	—	267	10	0	16	—	333	10	0
17	—	313	10	0	17	—	303	15	0
18	—	794	10	9	18	—	688	19	3
19	—	259	7	6	19	—	130	10	0
20	—	726	0	0	20	—	940	10	0
21	—	456	0	0	21	—	594	16	0
22	—	581	16	0	22	—	844	16	0
23	—	356	16	0	23	—	617	0	0
24	—	540	0	0	24	—	737	0	0
25	—	294	19	0	25	—	327	9	0
26	—	868	18	0	26	—	898	16	0
27	—	294	10	0	27	—	157	10	0
28	—	106	10	0	28	—	117	10	0
29	—	516	10	0	29	—	117	0	0
30	—	750	10	0	30	—	396	15	0
		26136	4	0			26136	4	0



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## S U P P L E M E N T.

N O part of the business of a Merchant admits of greater variety than that of Exchange, of which the negotiating of notes is not the least considerable or useful branch, as it extends to every man in trade, the Shopkeeper as well as Merchant: I shall, therefore, in order to give the learner a notion of it, subjoin, by way of supplement, some of the most general laws relating thereto, and afterwards add a collection of the different bills and forms of business in use among merchants.

The Bill of Exchange is a short order for money to be received in one place or country, for the value paid in another, to which men of credit pay a very strict regard; and to prevent business being delayed by the miscarriage of letters or other accidents, 'tis customary with merchants to draw two, and sometimes three foreign bills of the same date (each excepting against the others) which are sent by different posts to their correspondents; and when one of them is paid, the others are of no force.

Every bill of exchange should (immediately upon its coming to hand) be tendered for acceptance; that is, carried to the person upon whom it is drawn, for him to write his name at the bottom, which, to a bill after date,  
is

is a sufficient acceptance; but, to one after sight, the acceptor must likewise mention the day of the month in writing, when accepted, in order to ascertain the time of its being payable.

Indorsing a bill, or note, is the possessor of it writing his name upon the back when he pays it away to another, by which he becomes accountable for the payment; and, in case its being protested and returned him, will be obliged to make good every deficiency, not only with respect to the bill itself, but also such other legal charges as may be attendant thereon: however, he will have his security in the other indorsers (provided there be any) or in the drawer.

Protesting a bill is the business of a Notary-public, into whose hands it is placed in case of non-acceptance, or refusal of payment (which is called Noting) who will immediately carry it to the person on whom it is drawn, and, upon its then not being accepted or paid, will protest it; no excuse being deemed sufficient for delay. The possessor, therefore, of a note or bill should, on no account, neglect this necessary security to himself, provided either the acceptance or payment is refused or evaded; for by it, according to the law of merchants, he holds the drawer and all the indorsers, not only for the value of the bill, but also for interest and damages; whereas, by omitting it, he has no claim on either of them.---  
N. B. By an act of parliament made in the reign of King William III. it is enacted, That, in such places where

no Notary-public resides, any substantial person of the place, in the presence of two credible witnesses, may act as such.

An inland bill of exchange, or promissory note, under the value of twenty pounds, has no occasion of being protested in case of non-acceptance, or refusal of payment, as it may be recovered without; but a foreign bill drawn for what sum soever, provided it is refused, must be protested, or the possessor will have no security either in the drawer or indorser.

If the person, upon whom a bill of exchange is drawn, cannot be found, the bill must then be carried to a Public-notary, who upon being convinced thereof, will protest it.

If the acceptor of a bill should fail before it becomes due, it is proper to protest against him, in order to secure the payment; but if it should so happen, that both the drawer and acceptor should fail, the person possessed of the bill may claim a dividend of both their estates, or recover the contents, &c. of the indorsers, if any.

An inland bill may be indulged fourteen days before protested, but a foreign bill only one post. Observe likewise, that no bill of exchange can be protested against, unless the value be mentioned therein to be received.

If a foreign bill of exchange be protested for non-acceptance, it must be kept till due, and the protest only sent to the drawer, which will oblige him to give security for the payment; but, if for non-payment, both the bill and protest

test must be returned, in order to recover it contents, with legal interest, costs, &c.

If an inland bill be accepted, and special action brought against the acceptor, the bill must be produced upon trial.

If by any accident a bill should not come to hand 'till after it is due, which may frequently happen to foreign bills, by reason of contrary winds, it must be immediately tendered for payment; and, in case of refusal, protested, which will oblige the drawer to make good all damages, the same as if it had been received in time, and protested the day it became due.

But if, through neglect of the possessor, it should be kept 'till after the time of payment, he will then have no demand upon the drawer or any other, provided the person upon whom it was drawn should fail after it becomes due, and it can be made appear, that he had effects of the drawer's in his hands to the value of the bill.

If a bill or note becomes due on a Sunday or holiday, it must be demanded the day before, and upon refusal of payment protested.

If a bill that is left for acceptance should be lost or mislaid, the person upon whom it is drawn will, notwithstanding, be obliged to pay it, upon being properly indemnified, provided he intended to accept it.

No person can legally accept a bill for another in his absence, unless properly authorized by letter of attorney; notwithstanding which, it is commonly practised by clerks, &c. and if it can be proved, that a merchant has frequently



frequently paid bills of their acceptance, will be recoverable by law.

All bills of exchange, &c. are payable to the person to whom given, or his order (notwithstanding the word *order* may not be mentioned in the body of the bill) and, according to the law of merchants, indorsable.

When a bill is accepted for the honour of the drawer, or any of the indorsers, it must be done under protest, which will intitle the acceptor to commission-money, costs, &c. together with interest for the same, from the time of its becoming due, when another protest must be made by him for non-payment, with a declaration that the bill was paid for the honour of the drawer or indorser.

If a person abroad draws a bill of exchange upon any merchant in London, not having effects in his hands, the drawer thereof will be liable, by the law of our plantations, to pay 20 per cent. together with costs, &c. provided the bill is protested and sent back.

All bills of exchange not expressly drawn, payable in current money, are payable in bank, between which there is a great difference in all places (except England) bank money being considerably higher.

*Note.* The difference between the bank and current money is called the *Agio*, which is more or less, according to the course of exchange.



## 6                      O F   U S A N C E .

### O f   D A Y S   o f   G R A C E .

'Tis customary with merchants to allow a certain number of days to the acceptor, after a bill becomes due, which is called *time of grace*, and are more or less, according to the custom of the different places drawn upon, viz.

Great-Britain and Ireland allow	-	3 days
Amsterdam, Rotterdam, Middleburgh, Cologne,	}	6
Breslaw, Nuremberg, Venice, and Portugal,		
France, Dantzick, Koningsburgh	-	10
Spain	-	14
Geneva	-	30
Naples	-	8
Rome	-	15
Francfort	-	4
Leipsick, Naumberg, Augsbu rg,	-	5
Hamburgh and Sweden	-	12

In Italy the possessor of a bill allows what number of days he thinks proper, there being no fixed time of *grace*.

### O f   U S A N C E .

Ufance is a customary time allowed for the payment of foreign bills, and is more or less, according to the custom of different places, viz.

Ufance of London to and from	{	France	Middleburg	} One calendar month.
		Spain,	Antwerp	
		Portugal	Brabant	
		Hamburgh	Zealand	
		Amsterdam	Flanders	
		Rotterdam		
				Ufance

# OF BILLS OF PARCELS. 7

Ufance of ditto to the different parts of Italy, three calendar months.

Double ufance to and from any of the above places, is double the time of the customary allowance of its ufance, and half ufance, in proportion.

Amsterdam allows to . . . Spain, Portugal, and Italy, two months.

Ditto to . . France, Flanders, Holland, and Zealand . . one month.

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## A COLLECTION of the different BILLS and FORMS of BUSINESS in use among MERCHANTS. Of BILLS of PARCELS.

A Bill of Parcels is an inventory of the quantity and price of goods, delivered with them by the Merchant to the Buyer, and is as follows :

*London, January 1, 1788.*

SOLOMON PAYWELL

*Bought of JAMES LAWRENCE,*

	C.	qrs.	lb.		l.	s.	d.
1 Bag of ginger, containing 31s. 6d. per Cwt.	3	3	14, at	}	6	2	0
3 Boxes of nutmegs, containing 18s. 6d. per lb.	1	2	0, at		155	8	0
2 Bags of pepper, containing 6l. 15s. per cwt.	3	2	14, at	}	24	9	4
3 Bags of coffee, containing 14l. per Cwt.	3	1	0, at		45	10	0
1 Ditto of Aleppo galls, contg. 6l. per Cwt.	1	2	0, at	}	9	0	0

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240 9 4  
*London,*

Q

# 8 OF PROMISSORY NOTES.

London, January 2, 1788.

ROBERT REDFORD

Bought of SAMUEL SAFE,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Logwood, ten tons, at 3 <i>l.</i> 5 <i>s.</i> per ton	32	10	0
Cochineal, 56 <i>l.</i> at 18 <i>s.</i> 6 <i>d.</i> per lb.	51	16	0
Tamarinds, 1 Hhd. wt. 14½ C. at 4 <i>l.</i> per Cwt.	63	0	0
Cinnamon, 56 <i>l.</i> at 8 <i>s.</i> 2 <i>d.</i> per lb.	22	17	4
Cloves, 84 <i>lb.</i> at 10 <i>s.</i> per lb.	42	0	0
	<i>£.</i> 212	3	4

Received, in full, a bill of exchange on James Lloyd, payable at ten days.

SAMUEL SAFE.

## OF PROMISSORY NOTES.

A Promissory Note is a written obligation from one person to another, wherein a debt is acknowledged, and payment promised at a certain time, as will more plainly appear in the following examples:

London, Jan. 5, 1788.

I promise to pay Mr. James Pride, or order, on demand, the sum of one hundred pounds, for value received,

A. B.

£. 100 0 0

London, Jan. 7, 1788.

I promise to pay Mr. John Eade, or his order, on the 25th of February next, the sum of fifty pounds ten shillings, for value received.

A. B.

£. 50 10 0

London,

## OF BILLS OF EXCHANGE. 9

*London, February 2, 1788.*

Two months after date hereof, I promise to pay to George Gray, Esq. or his order, five hundred pounds, for value received,

A. Z.

£. 500 0 0

*London, February 4, 1788.*

We, jointly and severally, promise to pay to Mess. Gray and Gold, or their order, ten days after date hereof, the sum of seventy pounds fifteen shillings, for value received, witness our hands.

A. B.

£. 70 15 0

C. D.

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## Of BILLS of EXCHANGE.

A Bill of Exchange is a written order from a merchant to his correspondent, for the payment of a sum of money to the creditor mentioned therein.

*London, February 5, 1788.*

Ten days after date hereof, pay to John Fame, or order, one hundred pounds, value received of him, and place it to accompt of

A. B.

To Mr. PETER PROUD, merchant, at Liverpool,



10 OF BILLS OF EXCHANGE.

*London, February 8, 1788.*

At sight pay to Mr. William Safety, or order, the sum of forty pounds, value received here of Mr. Simon Boyd, and place it to accompt, as per advice from

*Your humble Servant,*

SOLOMON THRIFTY.

To Mr. BENJAMINE ROBERTS,  
Merchant at Bristol.

*Norwich, February 10, 1788.*

Six days after sight hereof pay to Mr. Daniel Bates, or order, two hundred pounds, for the value received here of Mr. Joseph Hewit, and place it to accompt, as per advice from

*Your humble Servant,*

ALEX. TRAFFICK.

To Mess. GRANGE & Co. Haberdashers  
in Cornhill, London.

*London, February 9, 1788, for 350l. sterling, 34s. 6d.  
Flemish.*

At usance pay this my first Bill of Exchange to Mr. John Proud, or order, the sum of three hundred and fifty pounds sterling, at thirty-four shillings and sixpence Flemish, per pound sterling, value received of Mr. Moses Grange, and place it to accompt, as per advice from

*Your humble Servant,*

A. B.

To Mr. PETER GUIGNAN, Mer-  
chant, in Amsterdā.

*London,*



OF BILLS OF EXCHANGE. 11

*London, February 10, 1788, for 700 pieces of eight, at 54d.  
per piece.*

At double ufance pay this my first Bill of Exchange to Mr. Richard Royd, or order, seven hundred pieces of Eight Mexico, at fifty-four pence sterling per piece of Eight, value received here of Mr. Sampson Lloyd, and place it to accompt, as per advice from

To Mess. GUIDO and BOYD,  
Merchants at Leghorn.

SAM. LEVRIET.

*London, February 10, 1788, for 700 pieces of eight, at  
54d. per piece.*

At double ufance, pay this my second Bill of Exchange (my first not paid) to Mr. Richard Royd, or order, seven hundred pieces of Eight Mexico, at fifty-four pence sterling per piece of Eight, value received here of Mr. Sampson Lloyd, and place it to accompt, as per advice from

To Mess. GUIDO and BOYD,  
Merchants, in Leghorn.

SAM. LEVRIET.

*Bristol, February 12, 1788, for 800 Crowns, two ufance,  
at 54d. per Crown.*

At double ufance pay this my only Bill of Exchange to Mr. Jacob Brodin, or his order, eight hundred Crowns, at fifty-four pence sterling per Crown, value of him received here, and place it to accompt, as per advice from

*Your humble servant,*

To Mr. Louis Froment,  
Merchant, at Bologne.

A. B.

*London, February 20, 1788, for 800 M. Rees, at 6s. 8d.  
sterling, per M. Ree.*

At two and half usance pay this my first Bill of Exchange to Mr. Richard Cary, or order, eight hundred Milrees, at six shillings and eightpence sterling per Milree, value received of Joshua Verden, and place it to accompt, as per advice from

To A. B. Esq. English  
Consul at Oporto.

JONAS CAREFUL.

*Lisbon, March 2, 1788, for 576,460, Rees, at 6s. 8d.  
sterling per M. Ree.*

At three usance pay this my only Bill of Exchange to myself, or order, the sum of five hundred seventy-six thousand four hundred and sixty Rees, at six shillings and eightpence sterling per Milree, value in your hands, and place it to accompt, as per advice from

To Mess. BENJ. and JAMES SAFE,  
Merchants, in London.

ROB. PEDRAS.

### LETTER of CREDIT.

S I R,

*Leghorn, April 2, 1788.*

PLEASE to furnish the bearer, Mr. John Casque, with one hundred and fifty pounds sterling, in such sums as he shall have occasion for, and require of you, exchange at 52½d per dollar; for which take his receipt, and draw upon me, as per advice from

*Your humble servant,*

A. B.

To Mr. PETER CASH,  
Merchant in London.

## A BILL of LADING.

Shipped by the grace of God, in good order, and well-conditioned, by Simon Seaport, of Bristol, Merchant, in and upon the good ship, called the Neptune, whereof Aaron Lloyd is master, now riding at anchor in the Port of Bristol, and bound for Amsterdam; five bales of superfine Broad Cloth, and six hogshheads of Sugar, marked and numbered IV. No. 1. as per margin, and are to be delivered in the like to II. good order at the aforesaid Port of Amsterdam (the danger of the seas only excepted) unto Mr. John Vanderloe, Merchant, there, or to his Assigns, he or they paying freight for the said goods—per Cwt. with Primage and Average accustomed. In witness whereof, the Master or Purser of the said ship hath affirmed to three Bills of lading, all of this tenor and date, one of which Bills being accomplished, the other two stand void, and so God send the good Ship to her desired Port in safety. Amen.

*Dated in Bristol, the 20th February, 1788.*

Observe that there are always three of these Bills made out, one of which must be sent by the Post to the person to whom the Goods are consigned, the Master of the Ship must have another, and the Merchant or Exporter the third.

*The*

*The FORM of an INVOICE.**Bristol, February 20, 1778.*

Invoice of five Bales of superfine Broad Cloth, and six Hogshheads of Sugar, shipped on board the Neptune of Bristol, Aaron Lloyd, Commander, for accompt and risque of Mr. John Vanderloe, Merchant, of Amsterdam, being marked and numbered as per margin, viz.

BROAD CLOTH 5 Bales					l. s. d.		
IV.	No. 1	105	Yards				
No. 1.	2	110					
to 5.	3	98					
	4	103					
	5	111					
527 Yards, at 14s. 6d. per yard					382	1	6
SUGAR 5 Hhds.					Tare.		
		C.	qrs.	lb.	C.	qrs.	lb.
IV.	No. 6	14	2	16	1	3	8
No. 6	7	13	1	20	1	2	19
to 11.	8	16	3	0	2	0	13
	9	14	3	14	1	3	12
	10	15	1	24	1	3	17
	11	15	3	16	1	3	21
Gross 91 0 6					11 1 6		
Tare 11 1 6							
79 3 0 neat, at 27s. 6d. per C.					109 13 1		
Cost of wrapper and hhds					3 5 0		
Bill of lading, Cocket, &c.					112	18	1
					1	8	0
Commission at 2 $\frac{1}{2}$ per cent					496	7	7
					11	12	2
Errors excepted, per Simon S. a port					507	19	9



# ACCOMPTS OF SALES. 15

## An ACCOMPT of SALES.

Lisbon, March 12, 1788.

An accompt of sale of five bales Broad Cloth, received per the Eagle, John Hannah, Master, for accompt of Joseph Lapierre, Merchant, in London, is Dr.

	Bales.	Yards.	M.R	Rees
	No. 1 containing	105		
	2	110		
	3	98		
	4	103		
	5	111		
	To Freight and Average	- - - -	14	220
	To Custom, &c.	- - - -	24	100
	To Commission, at $2\frac{1}{2}$ per cent.	- - - -	34	961
			73	281
	To the net proceeds, carried to the Credit of your accompt (errors and bad debts excepted)	- - - -	1325	169
			1398	450
1788.	PER CONTRA		Cr..	
Mar. 2	<i>Sold for ready money to Paul Scruple,</i>			
	No. 1	105 yards		
	2	110		
	5	111		
		326 at 2,625 rees -	855	750
10.	<i>Sold John Paywell, at two months,</i>			
	No. 3	98 yards		
	4	103		
		201 at 2,700 rees -	542	700
			1398	450
				An



*An* ACCOMPT CURRENT.

1788	Francis Clarke, his accompt current,	Dr.	l.	s.	d.
July 18	To cash, paid for Burgundy for accompt of Simon Cary		70	0	0
	To Simon Cary's accompt current for abatement		0	10	0
Sep. 5	To tobacco, for 4 hhds. at 56l. per hhd.		224	0	0
Oct. 10	To Bills payable, my acceptance in favour of Samuel Paine		50	0	0
15	To rum, for 1 puncheon		35	10	0
20	To cash, paid his bill, &c. on Samuel Pauper for honour of the drawer		45	18	0
			425	18	0

1788	PER CONTRA	Cr.	l.	s.	d.
July 3	By Simon Cary, for one pipe Burgundy		70	10	0
Aug. 12	By Burgundy, for 2 pipes, at 70l.		140	0	0
Sep. 21	By Madeira, for 2 pipes at 60l. 10s.		121	0	0
	By balance to your debit		94	8	0
	Errors excepted		425	18	0
	London, } Oct. 21st, 1788.				

SOLOMON TRAFFICK.

A PO-

A POLICY *of* INSURANCE.

Know all men, by these presents, that S. T. of London, Merchant, as well in his own name, as for and in the name and names of all and every other person and persons whom the same may or shall concern, doth make Assurance, and hereby cause himself and them, and every of them, to be assured, lost or not lost, at and from the port of London to the port of Lisbon, in the kingdom of Portugal, upon the Body, Tackle, Apparel, Ordnance, Munition, Artillery, Boat, and other furniture of, and in the good Ship, called the Trident, burthen 250 tons or thereabouts, whereof A. B. is Master; beginning the Adventure upon the said Ship, from and immediately following the day of the date hereof, and to continue and endure until the said Ship, with all her Tackle, Apparel, &c. shall be arrived at the aforesaid Port of Lisbon, and hath there moored at Anchor twenty-four hours, and it shall be lawful for the said Ship, in this voyage, to proceed and sail to, and touch and stay at any Ports and Places whatsoever, without prejudice to this Assurance. The said Ship Trident, for so much as concerns the Assureds, is and shall be rated and valued at — sterling, without further account to be given by the Assureds for the same. And touching the Adventures and Perils in this Voyage, they are of the Seas, Men of war, Fire, Enemies, Pirates, Rovers, Thieves, Jetsons, Letters of mart and countermart, Surprisals and taking at Sea, Arrests, Restraints, and

## 18 POLICIES OF INSURANCE.

and Detainments of all Kings, Princes, and People, of what nation, condition, or quality soever; Barratry of the Master or Mariners, and of other Perils, Losses, and Misfortunes that have or shall come to the hurt, detriment, or damage of the said Ship Trident, or any part thereof. And in case of any misfortune, it shall be lawful for the Assureds, their Factors, Servants, and Assigns, to sue, labour, and travel for, in and about the defence, safeguard, and recovery of the said Ship, or any part thereof, without prejudice to this Assurance; to the charges whereof, we the Assurers will contribute, each of us according to the rate and quantity of his sum herein assured. And so we the Assurers are contented, and do hereby promise and bind ourselves (each for his own part) our Heirs, Executors, Goods, and Chattels, to the Assureds, their Executors, Administrators, and Assigns, for the true performance of the premises; confessing ourselves paid the consideration due to us for this Assurance, by B. C. of London, Merchant, at and after the rate of — per cent. and in case of loss, the Assureds to abate — per cent. In witness whereof, we the Assurers have subscribed our names, and sums assured.

I, G. H. am content with this Assurance	} £.500 0 0
for five hundred pounds.	
<i>Witness my hand, &amp;c.</i> G. H.	

An

## ARBITRATION BOND.

Know all men, by these presents, that I A. B. — am held, and firmly obliged to A. Z. — in — pounds of good and lawful money of Great Britain, to be paid to the said A. Z. his Attorney, Executors or Administrators. For the well and faithful payment of which, I oblige myself, my Heirs, Executors, and Administrators, firmly by these presents, sealed with my seal, dated at — on the — day of — in the year of our Lord — and in the — year of the reign of our sovereign Lord King George —

The condition of this obligation is such, that if the above-bounden A. B. — his Heirs, Executors, and Administrators, do in all things well and truly stand to, obey, abide by, perform, fulfil, and keep the Award, Order, Arbitrament, and Determination of X. Y. and B. C. Arbitrators, indifferently named and elected, as well on the part and behalf of the above-bounden A. B. — as of the above-named A. Z. — to Arbitrate, Award, Order, Judge, and determine of and concerning all and all manner of Action and Actions, cause and causes of Actions, Suits, Bills, Bonds, Specialities, Judgments, Executions, Extents, Quarrels, Controversies, Trespasses, Damages, and Demands whatsoever, at any time or times heretofore had, made, moved, brought, commenced, sued, prosecuted, suffered, committed, or Depending by or between the said parties, so as the said award be made and

R

given



## 20 UMPIRAGES of AWARD.

given up in writing under their Hands and Seals to the said Parties, on or before the — next ensuing the date above mentioned, then this obligation to be void, or else to remain in full force.

A. B.

Signed, sealed, and delivered,  
in presence of

C. T.  
I. G.

### FORM of an UMPIRAGE of AWARD.

To all people to whom this present writing shall come, we X. Y. and B. C. Arbitrators, indifferently chosen between A. B. and A. Z. of — send greeting: Now know ye, that we the said X. Y. and B. C. having deliberately heard, considered, and understood the Grievs, Allegations, and Proofs of both the said parties, and being willing, as much as in us lyeth, to set the said parties at unity and good accord, do, by these presents, Arbitrate, Award, Order, Deem, Decree, and Judge, that the said A. B. his Executors, Administrators, and Assigns, do and shall well and truly pay, or cause to be paid, unto the said A. Z. his Executors, Administrators, and Assigns, the full sum of — of lawful money of Great Britain, on the — day of — next ensuing the date of these Presents; and that upon payment thereof, the said A. B. and A. Z. shall, at their own proper cost and charges, Seal, Subscribe, and, as their several Acts and Deeds, deliver  
each



## GENERAL RELEASE. 21

each to the other a General Release, in writing, of all Matters, Actions, Suits, causes of Actions, Bonds, Bills, Covenants, Controversies, and Demands whatever, which either of them hath, may or might have of and against each other, by reason aforesaid, or means of any Matter, Cause, or Thing whatsoever, from the beginning of the world to the — day of — last past; and in the — year of the reign of our Sovereign Lord George the Third, over Great Britain, France, and Ireland, King, Defender of the Faith, &c. In witness whereof we have hereunto set our Hands and Seals, this —, in the year of our Lord —, &c.

I. K;

G. L.

Sealed and delivered, in  
the presence of

I. M.  
C. B.

## A GENERAL RELEASE.

Know all men by these presents, that I A. B. have Remised, Released, and for ever quitted Claim, and by these presents do for me, my Heirs, Executors, and Administrators, remise, release, and for ever quit claim unto A. Z. his Heirs, Executors, and Administrators, all and all manner of Actions, cause and causes of Actions, Suits, Bills, Bonds, Writings, Obligations, Debts, Dues, Duties, Accompts, Judgments, Executions, Extents, Quarrels, Controversies, Trespasses, Damages, and De-

R 2

mands,

mands whatsoever, both in Law and Equity, or otherwise howsoever, which against the said A. Z. I ever had, now have, and which I, my Heirs, Executors, and Administrators shall or may have, claim, challenge, or demand for, or by reason or means of any matter, cause, or thing, from the beginning of the world, to the day of the date of these presents. In witness whereof, I have hereunto set my Hand and Seal, the — day of, — &c.

A. B.

Sealed and delivered, in  
the presence of

L. F.

C. G.

### A LETTER *of* ATTORNEY.

Know all men by these presents, that I Solomon Traffick, of London, Merchant, for divers good causes and considerations, have named, constituted, and appointed, and by these presents do name, constitute, and appoint my friend William Reynolds, Merchant, of London aforesaid, my true and lawful Attorney, for me, in my name, and to my use, to ask, demand, recover, and receive of A. B. the sum of — to me due and owing by and from the said A. B. giving and hereby granting unto my said Attorney, my full power and authority to take, pursue, and follow such legal courses for the recovery and obtaining of the said Debt, as I myself might or could do, were I personally present; and Acquittances or other sufficient

ficient Discharge in my name, to make and give ; ratifying, confirming, and allowing all and whatsoever my said Attorney shall lawfully do, or cause to be done, in and about the premises, by virtue of these presents. In witness whereof, I have hereunto set my hand and seal, the — day of — in the twenty-eighth year of the reign of our Sovereign Lord George the Third, by the grace of God, King of Great Britain, &c. and in the year of our Lord one thousand seven hundred and eighty-eight.

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FORM *of a* BOND.

Know all men by these presents, that I A. B. of the Parish of St. Michael, in the City of London, Merchant, am held and firmly bound to B. C. of the Parish of St. Margaret, in the City of Westminster, Gentleman, in the sum of one thousand pounds, of good and lawful money of Great Britain, to be paid to the said B. C. or to his certain Attorney, Executors, Administrators, or Assigns ; for the true payment whereof I bind myself, my Heirs, Executors, and Administrators, firmly by these presents, sealed with my Seal, dated this — day of — in the twenty-eighth year of the reign of our sovereign Lord George the Third, by the Grace of God, of Great Britain, France, and Ireland, King, Defender of the Faith, and so forth, and in the year of our Lord one thousand seven hundred and eighty-eight.

The

The condition of this obligation is such, that if the above-bounden A. B. his heirs, Executors, or Administrators, do well and truly pay, or cause to be paid, to the above-named B. C. his Heirs, Executors, Administrators, or Assigns, the full sum of five hundred pounds of good and lawful money of Great Britain, on the — day of — next ensuing the date hereof, with lawful Interest for the same, then this obligation to be void, or else to remain in full force.

A. B.

Sealed and delivered in  
the presence of

C. D.  
E. F.

*Form of a PROTEST, with an accepted BILL  
of EXCHANGE annexed.*

*Oporto, May 26, 1788, for 250l. sterl. at two usance.*

At double usance, pay this my only Bill of Exchange to Mr. Solomon Traffick, or order, the sum of two hundred and fifty pounds, value received of himself, and place it to accompt, as per advice of,

JAMES AIMWELL.

To Mr. TIMOTHY DOUBTFUL,  
Merchant, in London.

*Accepted* TIM. DOUBTFUL.

On this day, the twenty-ninth of July, one thousand seven hundred and eighty-eight, at the request of Solomon Traffick,



Traffick, of London, Merchant, bearer of the Bill of Exchange, whereof a true copy is above written ; I Jonathan James of London, Notary-publick; by royal authority, duly admitted and sworn, went to exhibit the said original Bill of Exchange unto Mr. Timothy Doubtful, of London, Merchant, upon whom the same is drawn ; whereunto I was answered, by Mr. A. B. his Clerk, that he was in the Country, and would return to-morrow, when the said bill would be certainly paid ; which answer not being satisfactory, therefore I, the said Notary, at the request aforesaid, have Protested, and by these presents do solemnly Protest, as well against the Drawer and Acceptor of the said Bill of Exchange, as against all others whom it may concern for Exchange, Re-exchange, and all Costs, Charges, Damages, and Interests suffered, or to be suffered, for want of payment of the said Bill of Exchange. Done and protested in London, in the presence of James Jarvis and John Grant, of London aforesaid, witnesses.

*In Testimonium Veritatis,*

JONATHAN JAMES, *Notary-Public.*

F I N I S.



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